

St Leonards PTA

England & Wales · Charity number 1141399

Details

Other names MOMENTUM PTFA, ST LEONARDS PTA

Status Registered

Legal form Other

Registered 2011-04-01

Register [View on the Charity Commission register](#)

Contact

Address St. Leonards Primary School
St. Leonards Road
Exeter
EX2 4NQ

Phone 01392666485

Email LEO.PTA@stcmat.org

Activities

Objects: TO ADVANCE THE EDUCATION OF PUPILS IN THE SCHOOL IN PARTICULAR BY:DEVELOPING EFFECTIVE RELATIONSHIPS BETWEEN THE STAFF PARENTS AND OTHERS ASSOCIATED WITH THE SCHOOL;ENGAGING IN ACTIVITIES OR PROVIDING FACILITIES OR EQUIPMENT WHICH SUPPORT THE SCHOOL AND ADVANCE THE EDUCATION OF THE PUPILS.

Activities: We are a voluntary Parent & Teacher Association supporting St Leonards C of E Primary School's educational objectives. Our fundraising activities at the school include summer & Christmas fairs, parents quiz night, cake sales & school discos. Funds raised provided for example a 31 unit IT suite (completed in November 2018), upgrading of the play areas, and other educational purposes.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£34,382	£31,124	-	-
2024-08-31	£23,673	£6,483	-	-
2023-08-31	£18,033	£6,704	-	-
2022-08-31	£19,855	£21,564	-	-
2021-08-31	£4,773	£1,430	-	-

Trustees

Name	Role	Appointed
Zoe Elizabeth Louise Haigh	Chair	2022-11-10
Dr Neil Thomas Sewell		2017-10-26
Emma Slaven		2024-01-10
Greg Sawyer		2024-01-10
Henry Sheppard		2026-01-19
Laura Alice Taborn		2026-01-14

St Leonards PTA

England & Wales - Charity number 1141399

Accounts

Charity Number 1141399

**St Leonards PTA
(A Registered Charity)**

**Report and Accounts
31st August 25**

St Leonards PTA

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St Leonards PTA

Trustees' Annual Report for the Year Ended 31 August 2025

Charity Number: 1141399

1. Reference and Administrative Details

St Leonards PTA is a registered charity (Charity Number 1141399) established to support St Leonards Primary School.

Trustees during the year:

- Zoe Haigh
- Greg Sawyer
- Neil Sewell
- Emma Slaven

The trustees are responsible for the preparation of the Trustees' Annual Report and financial statements in accordance with applicable law and regulations.

Registered Office: St Leonard's (CofE) Primary School (VC), St Leonard's Road, Exeter, EX2 4NQ

Independent Examiner: Henry Sheppard, 19 Veitch Close, Exeter, EX2 4AF

Bankers:

Co-operative Bank, 1 Balloon Street, Manchester, M4 4BE

(Switching to) Natwest, 250 Bishopsgate, London, EC2M 4AA.

2. Objects and Purposes

The objects of the charity, as set out in the constitution, are to advance the education of pupils at St Leonards Primary School by:

- Developing effective relationships between staff, parents and others associated with the school; and
- Engaging in activities or providing facilities and equipment which support the school and advance the education of the pupils.

3. Structure, Governance and Management

The PTA is governed by a committee of trustees who meet regularly throughout the year to plan activities, oversee financial performance and agree the allocation of funds in line with the charity's objectives. Trustees are volunteers and are appointed in accordance with the constitution.

The committee roles during the year were as follows:

- **Chair:** Zoe Haigh
- **Treasurer:** Zoe Haigh
- **Communications:** Greg Sawyer
- **Head Teacher:** Emma Slaven
- **Member:** Neil Sewell

The work of the trustees is supported by a wider group of parent, staff and community volunteers who assist with events, fundraising and project delivery. The Head Teacher provides a vital link between the school and the PTA, ensuring that fundraising priorities align with the school's educational needs.

4. Activities and Achievements During the Year

Main Fundraising Goal – ICT Suite Upgrade

The primary fundraising objective for the year was to raise £17,000 to replace all computers in the school's ICT Suite. The trustees are pleased to report that this

target was successfully achieved, and the funds were transferred to the school at the end of the Summer Term.

The upgraded ICT Suite will enhance digital learning opportunities for pupils across the school. In addition, the existing computers will be repurposed into smaller classroom-based suites to support pupils with SEND, EAL, and group learning activities.

Fundraising Events

Despite challenging weather conditions leading to several events being cancelled or moved indoors, the PTA delivered a successful and varied programme of fundraising activities.

The Christmas Fair was cancelled at short notice due to national storm alerts, after significant preparation by volunteers. A scaled-back toy, cake and uniform sale was held the following week, alongside a lucky dip, raising £825. Following an appeal, a further £550 was donated by parents and supporters. Food purchased for the cancelled event was donated to St Petrocks, enabling them to provide a Christmas meal for people experiencing homelessness.

The annual Quiz & Fizz night was another highlight, raising over £2,000. The trustees extend their thanks to Nick Kennedy for writing the quiz and to Mr Bisbee for acting as Quiz Master.

The Heritage Fest was once again held indoors but remained well attended and enjoyable. Through donations, drink sales and candy floss, the event raised £1,000 more than the previous year.

The Summer Fair was particularly successful, raising over £3,000 despite being shortened due to volunteer availability. Contributing factors included excellent weather, revised pricing, and a popular Rainbow Hamper Raffle, which alone raised nearly £700.

General Fundraising and Donations

The trustees are extremely grateful to Hayley Ireland, who submitted three grant applications on behalf of the PTA and also managed the Easter Chick Hunt. As a result, the PTA received £4,000 from the Norman Family Charitable Trust towards the ICT Suite upgrade and was selected for the Tesco Stronger Starts scheme to support the Growing/Polytunnel project.

A contactless Donation Tapper was purchased during the year, enabling card donations to be taken without staff or mobile devices. This has been used at events, assemblies and school productions and has raised over £300 to date.

In addition, the PTA benefited from £2,000 in matched funding through a parent connection in 2024.

Projects and Expenditure on Charitable Activities

Significant projects were delivered during the year, including the installation of a new Outdoor Classroom. The design and contractors were finalised during the year, and the structure was installed over the summer holidays, ready for use from September 2025. The trustees believe this will greatly enhance outdoor learning opportunities.

The trustees wish to thank Rupert Bevan for installing the Outdoor Classroom and Catherine Moorwood for enabling the work to be completed during the school holidays.

The Green Team led a number of initiatives, including the first Cycle to School Week, which proved extremely popular and encouraged active travel among pupils and families. The Bike Bus initiative continues to run weekly, supporting safe group cycling to school.

A polytunnel donated by Fresha was installed in July, with plans to establish an after-school gardening club in the 2025–26 academic year. A Ward Grant of £350 was successfully secured to support this project.

The PTA funded £1,300 of new books for the school library and donated over 250 Accelerated Reader books. Unsold books, toys and games were redistributed to Wynstream Primary School to support their fundraising activities.

Further expenditure included contributions towards improvements to the Year 1 corridor, repainting of the Studio, provision of road safety signage, and support for Year 6 leavers.

5. Public Benefit

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

All activities undertaken during the year were directed towards advancing the education, wellbeing and inclusion of pupils at St Leonards Primary School. Funds

raised enabled improvements to learning environments, access to digital resources, reading materials, outdoor education, road safety and sustainable practices. These benefits are available to all pupils, including those with SEND and EAL, and contribute to a safe, supportive and enriching educational setting.

6. Financial Review

Total income for the year amounted to £25,480.94, representing an increase of approximately £10,000 compared to the previous year. Total expenditure was £31,124.31, resulting in a deficit of £5,643.37 for the year. This deficit was anticipated and reflects planned investment in the ICT Suite and other major projects.

The charity ended the year with a closing balance of £22,852.75. Full details of income and expenditure are set out in Appendix A.

7. Reserves Policy

The trustees aim to maintain unrestricted reserves of approximately £3,000. This level is considered sufficient to meet ongoing operational costs, manage short-term cash flow, and provide a contingency against unexpected expenditure, while ensuring that the majority of funds raised are applied directly to charitable activities that benefit the school. The trustees review the reserves level regularly in light of planned projects and anticipated income.

8. Principal Risks and Uncertainties

The trustees recognise that the charity's income is largely dependent on volunteer-led fundraising activities and external factors such as weather and event attendance. In addition, the continued effectiveness of the PTA relies on the ongoing commitment of trustees and volunteers. Several current trustees and key volunteers expect to step down within the next three to four years, and there is a risk of volunteer fatigue or burnout.

These risks are mitigated by sharing responsibilities across the committee, encouraging wider parent involvement, planning succession where possible, running a varied programme of events, seeking grant funding, and maintaining appropriate reserves.

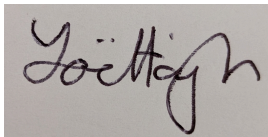
9. Trustees and Volunteers

The trustees would like to record their sincere thanks to all volunteers who contributed their time, skills and energy throughout the year.

Neil Sewell stepped down as Chair after six years of outstanding service, and the trustees extend their heartfelt thanks for his dedication and leadership. Zoe Haigh assumed the role of Chair while continuing as Treasurer. Greg Sawyer managed communications and supported numerous events. Jess Hodges designed event materials, Rachel Bruce provided organisational support, and Emma Kennedy led the Parent Café, Heritage Fest and raffle hampers.

10. Conclusion

This has been an exceptionally successful year, marked by strong community support, popular events and the completion of several major projects. The trustees are particularly pleased to have delivered the Outdoor Classroom and fully funded the ICT Suite upgrade. The PTA looks forward to continuing its work in the coming year to support the pupils and staff of St Leonards Primary School.

A handwritten signature in black ink on a light grey background. The signature is cursive and appears to read 'Zoe Haigh'.

Zoe Haigh, Chair
On behalf of the Trustees of St Leonards PTA

Independent Examiner's Report to the Trustees of St Leonard's PTA (Registered Charity no. 1141399).

I report on the accounts of the charity for the year ended 31st August 2025.

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 does not apply.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

Independent Examiner's Statement

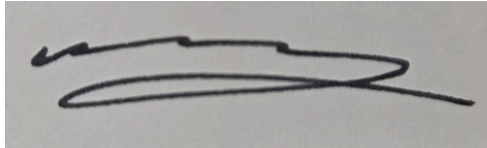
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

In connection with 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 accounting records in accordance with section 130 of the Charities Act 2011, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 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: Henry Sheppard _____

Parent volunteer with experience in bookkeeping/finance, independent of the PTA committee

Or Relevant experience/qualification (e.g. "Independent examiner with financial management experience")

Date: 14th Jan 2026 _____

Statement of Financial Activities (SOFA)

For the year ended 31 August 2025

Income and Expenditure	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2024-25 (£)	Total Funds 2023-24 (£)
Income from:				
Donations and legacies				
Coffee Van Donation	£ 50.00		£ 50.00	
Donation Tapper	£ 44.88		£ 44.88	
Easy Fundraising	£ 156.33		£ 156.33	£ 89.58
JustGiving	£ 527.89		£ 527.89	
Standing Orders	£ 22.00		£ 22.00	
ASDA Cashpot	£ 109.42		£ 109.42	
Total donations and legacies income	£ 910.52		£ 910.52	£ 89.58
Income from fundraising activities				
Fundraising events	£27,621.53		£ 27,621.53	£ 23,583.63
Income from charitable activities				
Grants (restricted)		£ 5,850.00	£ 5,850.00	
Total income	£ 28,532.05	£ 5,850.00	£ 34,382.05	£ 23,673.21
Expenditure on:				
Costs of fundraising activities	£8,901.11		£ 8,901.11	£ 8,609.18
Charitable activities				
Y1 Building Improvements	£ 2,601.57		£ 2,601.57	
Library	£ 1,300.00		£ 1,300.00	
Outdoor Classroom	£ 5,320.02		£ 5,320.02	

Easter Chick Hunt	£ 42.15		£ 42.15	
Repaint Hall	£ 2,940.00		£ 2,940.00	
ICT Suite	£ 11,150.00	£ 5,850.00	£ 17,000.00	
Y6 Leavers	£ 202.50		£ 202.50	
Tooth Fairy Envelopes	£ 14.99		£ 14.99	
Total charitable expenditure	£ 23,571.23	£ 5,850.00	£ 29,421.23	£ 5,997.93
Governance and support costs				
Insurance & subscriptions	£ 177.08		£ 177.08	£ 153.00
Equipment for PTA events/storage	£ 1,453.80		£ 1,453.80	£ 161.00
Other	£ 72.20		£ 72.20	£ 170.61
Total governance costs	£ 1,703.08		£ 1,703.08	£ 484.61
Total expenditure	£ 25,274.31	£ 5,850.00	£ 31,124.31	£ 6,482.54
Net income / (expenditure)	£ 3,257.74	£ -	£ 3,257.74	£ 17,190.67
<i>(restricted funds fully applied during the year)</i>				
Reconciliation of funds				
Opening funds at 1 September 2024			£ 28,496.12	£ 20,037.29
Net movement in funds			£ (5,643.37)	£ 17,190.67
Closing funds at 31 August 2025			£ 22,852.75	£28,496.12

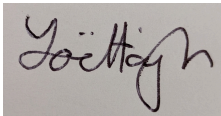
Balance Sheet

For the year ended 31 August 2025

Current assets	£
Cash at bank and in hand	£22,852.75
Total current assets	£22,852.75
Creditors: amounts falling due within one year	
Total creditors	£0.00
Debtors	
Total debtors	£0.00
Net current assets	£22,852.75
Total assets less current liabilities	£22,852.75
Funds	£
Unrestricted funds	£22,852.75
Restricted funds	£0.00
Total charity funds	£22,852.75

Trustees' approval

These financial statements were approved by the trustees and signed on their behalf.

Signed:  _____
 Name: Zoe Haigh Role: Chair / Trustee

Date: 11th Feb 2026 _____

Notes to the Accounts

1 – Accounting policies

The accounts have been prepared on an accruals basis under the historical cost convention and in accordance with the Charities Act 2011 and the Charities SORP (FRS 102).

The charity is a public benefit entity.

Income is recognised when the charity is entitled to the funds, receipt is probable and the amount can be measured reliably. Expenditure is recognised when the charity has a legal or constructive obligation.

2 - Income

The charity holds no permanent endowment funds.

3 – Expenditure

Governance and support costs relate to insurance, subscriptions and equipment required to run PTA events and activities.

4 – Restricted funds

All restricted income relates to grants received for the ICT Suite upgrade and were fully expended during the year. All funds at year end are unrestricted.

5 – Trustees and remuneration

No trustees received remuneration or benefits during the year.

6 – Related party transactions

There were no related party transactions during the year other than the involvement of trustees and volunteers in fundraising and project delivery in an unpaid capacity.

7 – Volunteers

The charity relies heavily on the support of volunteers to carry out its fundraising activities and projects. The value of volunteer time is not included in the financial statements.

8 – Reserves policy

The trustees aim to maintain unrestricted reserves of approximately £3,000 to meet ongoing operational costs and provide a contingency against unexpected expenditure, while ensuring that funds raised are applied to charitable activities.

9 – Independent examination

Because of income levels, the accounts are subject to independent examination and not audit. The accounts have been independently examined in accordance with section 145 of the Charities Act 2011.

The discrepancy at the end of the financial year 2023-24 was noted and commented on in the independent examiner's report.

Charity Number 1141399

**St Leonards PTA
(A Registered Charity)**

**Report and Accounts
31st August 25**

St Leonards PTA

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St Leonards PTA

Trustees' Annual Report for the Year Ended 31 August 2025

Charity Number: 1141399

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3. Structure, Governance and Management

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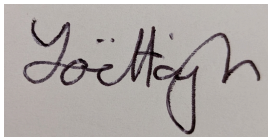
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Zoe Haigh, Chair
On behalf of the Trustees of St Leonards PTA

Independent Examiner's Report to the Trustees of St Leonard's PTA (Registered Charity no. 1141399).

I report on the accounts of the charity for the year ended 31st August 2025.

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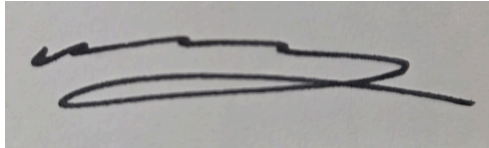
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2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed:

Name: Henry Sheppard _____

Parent volunteer with experience in bookkeeping/finance, independent of the PTA committee

Or Relevant experience/qualification (e.g. "Independent examiner with financial management experience")

Date: 14th Jan 2026 _____

Statement of Financial Activities (SOFA)

For the year ended 31 August 2025

Income and Expenditure	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2024-25 (£)	Total Funds 2023-24 (£)
Income from:				
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Y6 Leavers	£ 202.50		£ 202.50	
Tooth Fairy Envelopes	£ 14.99		£ 14.99	
Total charitable expenditure	£ 23,571.23	£ 5,850.00	£ 29,421.23	£ 5,997.93
Governance and support costs				
Insurance & subscriptions	£ 177.08		£ 177.08	£ 153.00
Equipment for PTA events/storage	£ 1,453.80		£ 1,453.80	£ 161.00
Other	£ 72.20		£ 72.20	£ 170.61
Total governance costs	£ 1,703.08		£ 1,703.08	£ 484.61
Total expenditure	£ 25,274.31	£ 5,850.00	£ 31,124.31	£ 6,482.54
Net income / (expenditure)	£ 3,257.74	£ -	£ 3,257.74	£ 17,190.67
<i>(restricted funds fully applied during the year)</i>				
Reconciliation of funds				
Opening funds at 1 September 2024			£ 28,496.12	£ 20,037.29
Net movement in funds			£ (5,643.37)	£ 17,190.67
Closing funds at 31 August 2025			£ 22,852.75	£28,496.12

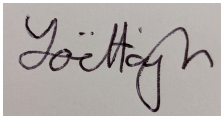
Balance Sheet

For the year ended 31 August 2025

Current assets	£
Cash at bank and in hand	£22,852.75
Total current assets	£22,852.75
Creditors: amounts falling due within one year	
Total creditors	£0.00
Debtors	
Total debtors	£0.00
Net current assets	£22,852.75
Total assets less current liabilities	£22,852.75
Funds	£
Unrestricted funds	£22,852.75
Restricted funds	£0.00
Total charity funds	£22,852.75

Trustees' approval

These financial statements were approved by the trustees and signed on their behalf.

Signed:  _____
 Name: Zoe Haigh Role: Chair / Trustee

Date: 11th Feb 2026 _____

Notes to the Accounts

1 – Accounting policies

The accounts have been prepared on an accruals basis under the historical cost convention and in accordance with the Charities Act 2011 and the Charities SORP (FRS 102).

The charity is a public benefit entity.

Income is recognised when the charity is entitled to the funds, receipt is probable and the amount can be measured reliably. Expenditure is recognised when the charity has a legal or constructive obligation.

2 - Income

The charity holds no permanent endowment funds.

3 – Expenditure

Governance and support costs relate to insurance, subscriptions and equipment required to run PTA events and activities.

4 – Restricted funds

All restricted income relates to grants received for the ICT Suite upgrade and were fully expended during the year. All funds at year end are unrestricted.

5 – Trustees and remuneration

No trustees received remuneration or benefits during the year.

6 – Related party transactions

There were no related party transactions during the year other than the involvement of trustees and volunteers in fundraising and project delivery in an unpaid capacity.

7 – Volunteers

The charity relies heavily on the support of volunteers to carry out its fundraising activities and projects. The value of volunteer time is not included in the financial statements.

8 – Reserves policy

The trustees aim to maintain unrestricted reserves of approximately £3,000 to meet ongoing operational costs and provide a contingency against unexpected expenditure, while ensuring that funds raised are applied to charitable activities.

9 – Independent examination

Because of income levels, the accounts are subject to independent examination and not audit. The accounts have been independently examined in accordance with section 145 of the Charities Act 2011.

The discrepancy at the end of the financial year 2023-24 was noted and commented on in the independent examiner's report.



Section A

Independent Examiner's Report

Report to the trustees	St Leonards PTA		
On accounts for the year ended	31 st August 2025	Charity no (if any)	1141399
	Set out on pages 3 - 5		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025.

Responsibilities and basis of report

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 Trust's accounts carried out under section 145 of the 2011 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 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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:  **Date:** 14/01/2026

Name: Henry Sheppard

Relevant professional qualification(s) or body (if any): ACCA FMAAT

Address: 19 Veitch Close
Exeter
EX2 4AF

Section B

Disclosure

Only complete if the examiner needs to highlight material 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.

N/A

Additional notes:

Independent Examiner's Report to the Trustees

1. Introduction

This is the first financial year in which the charity has exceeded the £25,000 threshold, thereby requiring an independent examination in accordance with Charity Commission guidelines.

As this is the charity's first independent examination, it is important to clarify the scope of this work and how it differs from an audit. An independent examination provides a limited level of assurance in the form of negative assurance, meaning I report only if I identify any matters of concern. In contrast, an audit provides positive assurance that the accounts present a true and fair view, supported by significantly more extensive testing.

The PTA meeting agenda notes dated 9 September 2025 record income of £25,480.94 for the 2024/25 financial year, triggering the requirement for an independent examination. Trustees should note that, for future financial years, the Charity Commission bases this requirement on gross income (£34,382.05), not net income as recorded in the agenda. Further guidance can be found in Charity Reporting and Accounting: The Essentials (November 2016).

The Charity Commission has also issued a revised Statement of Recommended Practice (SORP), applicable to accounting periods ending on or after 30 September 2026, which will affect future income thresholds for independent examination:

- Year ending 31 August 2026: Threshold remains £25,000 (gross income)
- Year ending 31 August 2027: Threshold increases to £40,000 (gross income)

2. Governance Observations

AGM Timing

The last AGM was held on 12 September 2024, with the next scheduled for January 2026. This exceeds the maximum 15-month interval permitted under the charity's constitution.

Trustee Roles

While Charity Commission guidance does not prohibit one individual from holding both the Chair and Treasurer roles, this practice is strongly discouraged. Best governance dictates that these roles be separated to reduce the risk of conflicts of interest.

Committee Membership

I understand that the charity is currently experiencing difficulty in appointing committee members. However, the committee must consist of at least three members and ideally five, in line with good governance practice.

Constitution Signatory Issue

The updated constitution dated June 2025 was signed by a committee member in the role of Secretary/Treasurer, whereas the prior year's accounts list this individual as responsible for Communications. I have been assured that this inconsistency will be corrected.

Appointment of Independent Examiner

The constitution requires the independent examiner to be appointed at the AGM. As the £25,000 threshold had

not been exceeded at the AGM in September 2024, this appointment should be formally agreed and minuted at the next AGM in January 2026.

Cash Handling Controls

Discussions with trustees indicate that the charity currently has limited controls around the handling of significant sums of cash. Although the introduction of the SumUp payment system has reduced some risk, substantial amounts of cash are still received without checks to confirm that takings align with expected sales. I recommend the introduction of basic cash-control measures to mitigate the risk of misappropriation. Common procedures include reconciling cash takings to expected income and ensuring that at least two independent individuals count and verify all cash before it is handed to the Treasurer. While these measures add some administrative burden, even simple controls provide an effective safeguard against error or fraudulent activity.

3. Financial Summary

- Gross income for the year ending 31 August 2025: £34,382.05
- Accounts basis: Receipts and payments
- Audit requirement: Not required (criteria in CC32 not met)
- Subsidiaries: None
- Independence: I confirm that I am independent of the charity, with no conflicts of interest, in accordance with CC32a and Charity Commission guidance on independent examination.

4. Transaction Review

Opening and Closing Balances

I verified the opening and closing balances in the ledger against the bank statements. The closing balance of £22,822.75 agreed with the bank. The opening ledger balance of £28,496.12, however, differed from the confirmed bank balance of £28,576.01, creating a variance of £79.89. This difference is not material and is likely due to minor inaccuracies carried forward from the previous year, compounded by difficulties reconciling balances during the transition between bank accounts, as statements from the former account were unavailable.

Transaction Testing

A random sample of 20 transactions was selected from the ledger. Each item was traced to the receipts and payments accounts and reviewed for compliance with the charity's constitution. All transactions were supported by appropriate receipts or invoices, and each item reconciled successfully with the bank records. No errors, misstatements, or irregularities were identified.

Date	Item	To/From	Amount	Examiner Comment
23/09/2024	Transfer	Bank Receipt	£ 19,999.00	This was a transfer from the former bank account, which was closed in September 2024. The closing statement was unavailable.
23/10/2024	Year 1 Improvements	St Christopher's C of E School	-£ 2,801.57	Spend was approved at the September 2024 AGM with a commitment of up to £3,000 (confirmed in minutes). Payment made to the school; no receipt was obtained.
30/10/2024	Fireworks Event Income	Bank Receipt	£ 3,387.88	Recommendation: request evidence of expenditure for future Nil variance noted and banked in full.
08/11/2024	PTA Fireworks	St Christopher's C of E School	-£ 2,241.87	Paid net of VAT as the school paid the gross amount due to being VAT-registered. Permitted as the contractor invoice was with the school and the event was held on school premises.
13/11/2024	KS2 Disco	Bank Receipt	£ 893.33	Nil.
23/11/2024	Tooth Fairy Envelope Deposit	eBay	-£ 14.99	Nil.
02/12/2024	Deposit – Fireworks 2025	St Christopher's C of E School	-£ 541.87	Paid net of VAT under the same VAT treatment as above (invoice billed to the school).
10/12/2024	Raffle income	Bank Receipt	£ 50.00	Nil.
20/01/2025	Donation for ICT Suite	The Topinambour TR	£ 1,500.00	Nil.
27/02/2025	Drinks - Fizz & Quiz	Majestic Wine	-£ 610.76	Nil.
17/03/2025	Food - Fizz & Quiz	Warrens Bakery	-£ 204.00	Nil.
24/03/2025	Food & Drinks - Fizz & Quiz	Emma Kennedy	-£ 357.00	Nil.
24/04/2025	Outdoor Classroom	St Christopher's C of E School	-£ 5,104.77	Invoice total £5,104.78. Paid net of VAT as invoice was issued to the school. Slight 1p rounding difference noted but immaterial.
12/05/2025	Uniform & Cake Sales	Bank Receipt	£ 167.57	Nil.
13/06/2025	Drinks & Lollies - Heritage Festival	Rachel Bruce	-£ 110.52	Nil.
30/06/2025	Year 2 Assembly Donations	Bank Receipt	£ 43.01	Nil.
10/07/2025	Summer Fair Drinks	Rachel Bruce	-£ 431.87	Nil.
14/07/2025	Just Giving Donations	Bank Receipt	£ 205.41	Nil.
17/07/2025	Stampers - Heritage Festival	Emma Kennedy	-£ 49.47	Paid twice in error. Original receipts verified against bank and ledger. Overpayment refunded on 25 July 2025.
23/07/2025	ICT Suite	St Christopher's C of E School	-£ 17,000.00	Donation to school for ICT Suite. No receipt or confirmation of expenditure was requested. Recommendation: request confirmation of use of funds for large donations in future.

Cash Reserves

A significant cash balance of £22,822.75 is currently held in a non-interest-bearing current account. I recommend that the Treasurer consider transferring a portion of these funds into a liquidity or notice-based savings account, where interest rates of approximately 2.05% to 3.25% are available, depending on the notice period. This would increase income while retaining sufficient liquidity for operational needs.

Grant Expenditure

It has been identified that receipts are not always obtained from the school for grant-funded purchases. Standard accounting practice requires evidence of expenditure to confirm that funds have been used for their intended purpose. I recommend that receipts be routinely requested and retained to ensure appropriate verification.

5. Conclusion

The charity meets the criteria for an independent examination, and no material concerns have arisen from the transactions reviewed. The recommendations above are intended to strengthen governance arrangements, enhance financial controls, and support the prudent management of the charity's funds.

