



Trustees' Annual Report for the period

Period start date			Period end date		
Day 01	Month 09	Year 2021	Day 31	Month 08	Year 2022

From

To

Section A

Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

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	Elizabeth Lake	Chair		
2	Cheryl Popham			
3	Christina Lee	Secretary		
4	Clare Wood	Treasurer	Sept '21 - May '22	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

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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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution adopted 13 March 2013
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Trustees are to be appointed annually or at the AGM

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

All trustees give their time voluntarily and received no remuneration or other benefits.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the education of pupils in the school in particular by:
 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

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The focus of our activities is to raise funds for supplying events and items to benefit the education and social wellbeing of the children at Elm Green Preparatory School and the supporters and community involved with the school.

Our fundraising activities themselves are arranged with a view to supporting the School Community, encouraging the interaction of and participation by pupils, parents, staff and supporters. This benefits the relationships and social wellbeing of all involved, assists in developing the self-confidence and social skills of the children and results in raising funds to enable the provision of facilities and equipment for the School. Our regular newsletters enable the EGPA to keep in touch with parents, informing them of upcoming events, monies raised and how funds have been spent.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

A great contribution is made by member volunteers. We are grateful for the many hours our volunteers have spent in fundraising to achieve our aims. Without this valuable contribution of time, energy and expertise we would not be able to achieve so much.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Covid-19 has continued to impact the activities that the PA have been able to hold, however the PA has been able to carry out some events this academic year and has also contributed to a number of things for the school.

The PA were able to hold their annual charity ball in May 2022 and the funds raised went towards a variety of things including new books and beanbags for the library, purchase new equipment for the science department, covered the cost of a well known author to attend the school and work with the children, as well as provide fun activities for the children such as inflatables day.

We also manage the school's Second Hand Uniform Shop. Parents give uniform items to the shop for resale. If an item sells, the seller receives a proportion of the sale price and the EGPA retains the balance.

Section E Financial review

Brief statement of the charity's policy on reserves

We hold cash at the bank of approx. £25,194 all of which is unrestricted funds. These funds are held in order to meet pledged expenses and any unforeseen expenses.

Details of any funds materially in deficit

Not applicable

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

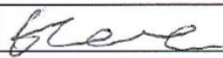
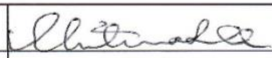
- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	ELIZABETH H LAKE	CHRISTINA J. M. LEE
Position (eg Secretary, Chair, etc)	CHAIR	SECRETARY
Date	27/6/23	27/6/2023

1. Key Information

Name of Examiner: Martin Boreham

Inview of the Covid -19 procedures this audit was conducted remotely with **Clare W**

Qualifications:Fellow of the Chartered Insurance Institute

Date of appointment as examiner of accounts: 29th March 2020

Charity Name: Elm Green Parents Association (EGPA)

Trustees: Elizabeth Lake (Chair), Nichole de Bray (Deputy Chair) Clare Wood (Treasurer)

Period of accounts to be examined: September 1, 2021 to August 31, 2022

2. The Commission's Directions as applicable to EGPA

Direction	Applicable to receipts and payments	
1. Check whether the charity is eligible to have an independent examination	Yes	
2. Check any conflict of interest that prevents the examiner from carrying out their independent examination	Yes	
3. Record your independent examination	Yes	
4. Plan the independent examination	Yes	
5. Check that accounting records are kept to the required standard	Yes	
6. Check that accounting records are consistent with the accounting records	Yes	
7. If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts	No	
8. Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts	Part	Not Applicable prepared, so funds,
9. The examiner must check whether the trustees have considered whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts	Part	No issues give

10. Check the form and content of the accounts	Yes	As per section and payments records of app bank account. EGPA in 2017 taken to improv charity. Proces
11. Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence	Yes	
12. Compare the trustees' annual report with the accounts	Yes	Trustees' annual Cash balance no
13. Write and sign the independent examination report	Yes	
Statutory duty to report matters of material significance to the Commission	Yes	
Examiner's discretion to report relevant matters to the Commission	Yes	

2.1 Eligibility for independent examination

Steps to confirm	Response	
Is the charity a company incorporated under the Companies Act and subject to statutory audit under the Companies Act?	No	Confirmed previe
Does the governing document specify an audit? Or does a donor require an audit?	No	Accounts need to independent per amendements m
Does gross income exceed £1m or where gross income exceeds £250,000 does the aggregate value of assets exceed £3.26m?	No	Gross income £1
If the charity has subsidiaries, is the aggregate gross income of the group more than £1m?	N/A	No subsidiaries -
Is the gross income for the year less than £25,000?	No	Gross income £1

Based on the guidance provided in the Independent Examination of Chari (CC32) and the evidence sought above, the trustees election for an indep appropriate.

2.2 Conflict of Interest

I confirm the following to be true statements, and confirm there are no conflicts of my independent examination:

- I have no personal relationships with the trustess of EPGA
- I am not a major donor to EPGA nor have any control or influence over a major fu
- I do not have day to day involvement in the administration of EPGA
- I am not a beneficiary of EPGA
- I am not a qualified accountant, However I have carried out audit work previously Institute of Insurers.

I disclose that my daughter & son attend Elm Green Preparatory School, which EGI benefit from the work performed by EPGA, to the same extent as all students of the

2.3 Record of Independent Examination

Please see below a list of documenation obtained and reviewed:

- Letter of appointment
- Copies of Minutes
- Copy of governing document
- Schedules showing breakdowns of aggregated items in the accounts
- Receipts and payments accounts
- Trustees' annual report
- PA Newsletter
- Parents' Information Book 2017-2018

2.4 Plan the independent examination

Overview of the activities of the EPGA

(Sources: PA Newsletters, discussion with Gemma Firth

The EPGA is a charity run by the parents with the aim of raising funds for both regular items benefitting the children and one-off funding projects. Examples of items the EPGA funds annually are: Kindergarten Picnic, Entertainment for Pre-Prep Christmas parties, trips to Danbury Outdoors for Years 3 and 4, Year 6 ten pin bowling trip, DJ / disco for Prep Christmas party, Leavers' books for Year 6 students, Year 5 Riverside diving and trampolining trip and Christmas gift. One-off funding in the past has included: microphones for music department, science equipment, 24 tablets and charging cabinets, minibus and money towards rebuild of swimming pool.

There is a well-established timetable of events organised by the parents association, for the enjoyment of both students and parents, in order to raise funds. Events include (not exhaustive list): Frost Fayre, May Ball, Film Nights, Tea on the Field. Following Covid -19 fundraising activities have been severely hampered but are now starting to recover back to normal

The EGPA produces a newsletter, to inform of events and fundraising activities.

Structure of the Committee:

There are circa 10 committee members with non specific roles in the committee in addition to the 5 key positions:

Chair: Elizabeth Lake

Deputy Chair: Nicole de Bray

Secretary: Christina Lee

Treasurer: Mital Patel

Gemma Firth

Small groups of committee members take responsibility for planning each event (often forming sub-committees).

Steps to be taken	Completed
Consideration given to GDPR controls. See commentary below	O/S
There is a unaccounted amount of £344 which appears to be related to payments/ receipts that has not been fully accounted for. The committee are rechecking all receipts and revert back to the auditor with a response. The size of the amount does not give cause for concern.	O/S

2.5 Accounting Records

- Hard copies of all receipts and details of payments are kept in a binder
- The treasurer maintains a spreadsheet entitled Account 20-21, on which all receipts and payments for each event are listed (some smaller items are aggregated). Each event is tracked on a sheet. For major events are tracked in this way.

- A variety of sources were reviewed, including: 1) EGPA minutes 2) PA newsletter. The events noted were compared to those included in the accounts. Based on this review, the accounts are complete.

- In addition, 3 items in the listing were randomly selected to check for accuracy and completeness. The documentation is being maintained (please see table below). No exceptions were found.

Item selected	Amount £	
All receipts were sent for review.		All receipts were

Total tested	-	
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- In addition to paper file of receipts and payments documentation, bank statements Firth has electronically forwarded all documentation for review

- Records are being kept up-to-date and are readily available. Reviewed Clare Wood

- Bank account controls are as follows: there are 2 bank accounts, each with 4 signatories for cheque payment and BACS payments. **Clare Wood inputs payments and these must be reconciled (BACS).**

- Controls over Petty Cash are as follows: expense forms must be completed for a

Based on the procedures above, it appears that EGPA are maintaining procedures

2.6 Comparison with Accounting Records

Steps taken:

Examination to be completed	Completed	Notes (ref in paper audit file)
1. Check that receipts and payments accounts cast	Yes	A
2. Agree receipts and payments per accounts to supporting breakdown of receipts and payments (Treasurer's Report)	Yes	A & B
3. Check that Treasurer's Report casts	Yes	B
4. Agree Treasurer's Report to underlying detailed breakdown of income and expense by event	Yes	B, C, D, E & F
5. Check that Fundraising events schedules casts	Yes	C, D, E & F
6. Agree A6 cash funds last year end to 2015/16 accounts	Yes	A
7. Agree cash funds this year end to cash reconciliation	Yes	A & G
8. Agree bank balance as at 31 Aug 2017 per bank reconciliation to bank statement	Yes	G & I
9. Check that closing cash per accounts is equal to opening + receipts - payments	Yes	A
10. Check detailed analysis of Petty Cash movement agrees to bank reconciliation	Yes	G & H

Significant improvements have been made with the controls of the second hand shop for the 2016/17 years audit. Once action point that needs to be reviewed is the GDPR controls in place. It is recommended that a process for the current Treasurer cease this role. It is recommended that the committee ensure the Data User under the regulations.

Based on the examination completed above, the accounts agree to the ur

2.7 Analytical Procedures

Year-on-year comparison of key account lines completed and explanations for any i receipts reviewed as required. Please see tables attached - 2.7.1 Payments and 2.

Income / cash received is consistent with known fundraising events - as per meetir newsletters / communications.

Payments made are consistent with known activities - as per meeting minutes and communications.

It is noted that 2016/17 was the first year the Second Hand Shop was included in tl the Second Hand Shop was not as robust as that of the main account at the point it have been made to the processes / reporting during the years 2017/18 and 2018/1 account, and refinements will continue to be made as required. No other refinemer time.

No exceptions were noted following the analytical procedures undertaken explanations were provided for material movements.

Food. All evidence of receipts, where requ

urer), Christina Lee, Caroline Chaney

See Section
2.1
2.2
2.3
2.4
2.5
2.6
Not Applicable
ble - receipts and payments accounts no judgments are made. No restricted so fund accounting not required.
in the reduced activity of the committee due to Covid -19

2.1, EGPA is eligible to prepare receipts
s accounts. Treasurer keeps aaccounting
ropriate content and form for the main
Second Hand Shop was brought under
o report the accounts. Actions have been
e the records keeping for this part of the
s and records are continuing to improve.

2.7

report is consistent with the accounts.
ted in report is in line with accounts.

Evidenced by

ously by C Wood

o be checked by a competent
son. PTA-UK model Constitution used. No
ade.

.1,852 (see accounts)

· confirmed previously by C Wood

.1,852 (see accounts)

ty Accounts: Examiners' Guide
endent examination appears

interest to prevent me from carrying out

nder to the charity

and I am a Fellow of the Chartered

PA raise money for, and that they do
e school.

Issues Raised
Ensure controls in place for the control of data, especially if a committee member holding the data leaves their post
Committee members need to account for all monies paid/received and take documentary evidence of such monies.

ceipts and payments relating to a specific separate tab of the spreadsheet. Only the

r 3) EG Parents' Information Book, and review the accounts appear reasonably

and to check that supporting noted.

Evidence Seen
send by googles file by Gemma Firth for review.

90%

nts are printed and filed monthly. Gemma

ood spreadsheet for current financial year.

gnatories. 2 signatories are required for a
st be authorised by another signatory

a payment to be made out of Petty Cash.

oper accounting records.

Issues Identified
None
None
None
None
None
None
None
None
None
None

op and this has been outlined in the prior
ace for the second hand shop. Records
out in place to remove data should the
ey review the GDPR requirements as a

nderlying accounting records.

material movements provided. Invoices /
7.2 Receipts.

ing minutes and EGPA and school

EGPA and school newsletters /

he EGPA accounts. The record keeping of
t was included. Significant improvements
.9 to bring it in line with the main
nts required in respect of the shop at this

1 for main account. Reasonable

2.7.1 Analytical Procedures - Payments

Event	2021/22	2020/21	2019/20	2018/19	2017/18	Variance	2021/2 variance	Explanation for Variance	Check for Reasonableness	No of Heads			£ per Head		
										2019/20	2018/19	2017/18	2019/20	2018/19	2017/18
Christmas Card Project		-	-	0	68.00	278.50	0.00	No expense							
Film Nights	-	-	-	349.05	280.39	335.83	(349.05)	Not taken place			141	239	239	1.1731799	1.4051046
Frost Fair	153.07	-	-	1716.52	746.56	973.93	(1,716.52)	Event Cancelled			125	142			
First Aid Course	-	-	-	0	0.00	48.00	0.00	No new first aiders							
Quiz Nights x2	777.50	-	-	1575.50	536.00	1,448.87	(1,575.50)	No quiz Nights							
Prior year Spring Ball	-	-	-	0.00	650.00	170.00	0.00					46	156	11.652174	9.2876282
Winter Ball 2022	12,315.96	1,200.00	-	0.00	0.00	0.00	1,200.00	Event took place in 2022	Refunds on deposits	Event Cancelled					
Spring Ball	-	-	-	10,202.50	14,610.30	10,384.19	(10,202.50)							154	
Tea on the Field	-	-	-	0	0.00	61.98	0.00	No event held	Cancelled						
Inflatables	885.00	-	-	0	717.28	640.44	0.00	No event held						159	
Golf Day	-	-	-	0	0.00	410.00	0.00	No event held							
Misc Expense	1,399.55	130.79	-	282.76	177.21	193.19	(151.97)	Immaterial						16	
Prep School Activities	-	-	-	2292.0	2,049.50	1,811.30	(2,292.00)		Year 5 double intake in 18/19 versus single intake in 17/18. More children participated in activities 18/19 versus 17/18.						
Summer Activities 2021	-	101.76	-	0.0	0.00	0.00	101.76								
Kindie Picnic	295.00	-	-	540.00	260.00	290.00	(540.00)	Event Cancelled							
School expenses	435.00	-	-	68.52	40.00	187.93	(68.52)	Less photocopying due to limited events , more electronic communication through the class reps.							
Equipment for school	2,796.25	14,790.88	-	352.78	1,796.12	921.67	14,438.10	Further vairous school equipment purchased	Defibulator purchased in 18/19 £1336						
Xmas Activities & Gifts	1,149.45	4,345.49	-	564.00	796.00	774.87	3,781.49		Immaterial						
Year 6 Year Books	-	1,190.56	-	0.00	594.00	366.08	1,190.56	44 books in 2018/19 versus 26 in 2017/18. Change in supplier in 2018/19 - slightly cheaper per book.	Unfinished project		44	26		13.5	14.08
Induction Day Cream Teas	-	-	-	0.00	45.94	104.27	0.00								
Error - Refund	-	53.00	-	0.00	0.00	3,225.64	53.00	Event Cancelled							
ICO	-	35.00	-	35.00	35.00	35.00	0.00	Data protection registration - required to hold people's data.	In line with prior year.						
Charity Payments	-	-	-	1,500.00	2,000.00	2,000.00	(1,500.00)								
PTA-UK membership	116.00	111.00	-	110.00	105.00	105.00	1.00			Membership increase					
Uniform Shop payments ex EGPA plus 49 of pa	1,363.85	1,995.50	-	8,580.06	1,787.50	2,511.75	(6,584.56)	Second hand shop is cash only business. Often delay between receiving cash from purchases and giving money to sellers. Can go over the financial year.							
Uniform Shop payments to EGPA account	15,030.00	-	-	-	-	-	-	Transfer of cash from uniform account							
Minibus (account closed)	-	-	-	0	8,852.00	0.00	0.00								
Total	36,716.63	23,953.98	28,168.69	36,146.80	27,278.43	(4,214.71)				Cancelled as no longer quired					

2.7.2 Analytical Procedures - Receipts

Event	2021/22	2020/21	2019/20	2018/19	2017/18	Variance	2021/2 variance	Explanation for Variance	Check for Reasonableness
Christmas Card Project	-	54.85	150.05	202.15	507.50	(95.20)		Commission from supplier for orders made.	Profit made from cards in line with prior year.
Film Nights		-	-	1,293.50	1,798.00	1,795.00	(1,293.50)		
Frost Fair	-	-	-	3,049.93	2,587.82	3,096.65	(3,049.93)		
Quiz Nights	1,020.00	-	-	615.00	942.40	2,894.00	(615.00)	cancelled	
Spring Ball 2019		-	-	-	-	55.00	0.00	cancelled	
Spring Ball 2020		-	-	9,810.00	22,041.00	20,350.00	(9,810.00)	cancelled	
Winter Ball 2022	16,278.95							Event took place in 2022	
Tea on the Field	-	-	-	-	304.05	501.30	0.00	cancelled	
Inflatables	-	-	-	-	-	1,029.71	0.00	cancelled	
Golf Day	-	-	-	-	-	520.00	0.00	cancelled	
Newsletter Adverts		-	-	-	-	166.00	0.00	No adverts	
Phil the Bag	248.00	180.00	228.00	332.00	272.00	(48.00)			minimal difference
Xmas Activities & Gifts		4,566.64	-	-	0.00	0.00	4,566.64		
Easyfundraising	47.23	26.91	20.54	23.40	65.65	6.37			minimal difference
Incorrect Payments		-	73.00	-	-	0.00	(73.00)		
Misc Income	1,450.60	1,148.00	-	-	0.00	12.50	1,148.00		
Gift Aid Income	-	-	-	-	417.50	3,171.82	0.00	generally related to the ball, which did not take place	
Induction Day Cream Teas		-	-	-	193.00	254.25	0.00	cancelled	
Uniform Shop	4,010.00	5,876.00	3,816.00	5,942.55	8,008.82	2,060.00			
Received from Uniform account	15,030.00								
Total	38,084.78	11,852.40	19,056.02	34,783.87	42,700.20	(7,203.62)			

No of Heads			£ Per Head		
2019/20	2018/19	2017/18	2019/20	2018/19	2017/18

141	239	239	7.5230126	7.5104603	
125	142				
	46	156	20.49	18.55	
		154			
	0	159			
		16			

Total Cash & Bank Balance as at	08/31/2019	08/31/2020
Main Bank Account	31,807.83	27,337.18
Petty Cash Balance	57.96	232.80
Minibus Bank Account	1,148.00	1,148.00
Uniform Shop Bank Account	17,266.89	12,612.63
Uniform Shop Petty Cash	278.82	169.02
Total Balance 31/8/2019	50,559.50	41,499.63

Calculated expected Balance		
Total Balance	31/8/2018	08/31/2019
	51,922.43	50,559.50
Movement	1/9/2018-31/8/2019	01/09/2019-31/08/2020
Receipts	34,783.87	19,056.02
Payments	- 36,146.80 -	28,168.69
	- 1,362.93 -	9,112.67
Expected Balance	50,559.50	41,446.83
		41,499.63
Difference	-	52.80

Defribulator payment

	08/31/2021	08/31/2022
	11,453.40	25,194.40
	134.50	379.50
	-	0
	16,437.63	4,102.78
	224.52	285.52
9,059.87	28,250.05	29,962.20

	08/31/2020	08/31/2021
	41,499.63	28,250.05
)	1/9/2021-31/8/2022	1/9/2020-31/8/2022
	11,852.40	38,084.78
-	23,953.98	- 36,716.63
-	12,101.58	1,368.15
	29,398.05	29,618.20
	28,250.05	

9,059.87	-	1,148.00	344.00
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Movement from
Minibus to main
account

Independent examiner's report to the trustees of Elm Green Parents Association (1151342)

I report to the trustees on my examination of the accounts of the Elm Green Parents Association (EGPA) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of EGPA 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 EGPA 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of EGPA as required by section 130 of the Act; or
2. the accounts do not accord with those records.

There is an error in the Treasurers Report 2020-2021 of £344- see noted in Audit spreadsheet. This appears to be a series of small payments and/or receipts over the course of the year. The committee will review this and refer back to the Auditor. However, I am happy that given the relatively small value there is no further action required once the answer is received.

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.

A handwritten signature in black ink, appearing to read 'M Boreham', written over a vertical line.

Martin Boreham

Fellow of the Chartered Insurance Institute

Robin Hill

Sunningdale Road

Althorne

CM3 6HW

17 June 2022