



Trustees' Annual Report for the period

Period start date			Period end date		
Day 01	Month 09	Year 2022	Day 31	Month 08	Year 2023

From To

Section A Reference and administration details

Charity name	Elm Green Parents Association
Other names charity is known by	EGPA
Registered charity number (if any)	1151342
Charity's principal address	Elm Green Preparatory School Parsonage Lane, Little Baddow Chelmsford, Essex Postcode CM3 4SU

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	Nichole de Bray	Chair		
2	Gemma Firth	Deputy Chair		
3	Christina Lee	Secretary		
4	Mital Patel	Treasurer		
5				
6				
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8				
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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.

Summary of the main achievements of the charity during the year

The PA were able to hold their annual charity ball in May2023 and the funds raised went towards a variety of things including fun activities for the children at the school both on and offsite.

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. £24,944 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)

Gemma Yvonne Firth

Position (eg Secretary, Chair, etc)

Deputy Chair

Date

29/06/24

Examination Notes

1. Key Information

Name of Examiner: Martin Boreham

Inview of timings this audit was conducted remotely with Jemma. All evidence of re

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 King (Chair), Nichole de Bray (Deputy Chair) Clare Wood (Tre.
Cheryl Popham, Christina Lee, Caroline Chaney

Period of accounts to be examined: September 1, 2022 to August 31, 2023

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 Applical 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 accoutns 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 ap 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' annua 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 previ
Does the governing document specify an audit? Or does a donor require an audit?	No	Accounts need t independent per No amendemen
Does gross income exceed £1m or where gross income exceeds £250,000 does the aggregate value of assets exceed £3.26m?	No	Gross income £:
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 £:

Based on the guidance provided in the Independent Examination of Charity , and the evidence sought above, the trustees election for an independent exa

2.2 Conflict of Interest

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

- I have no personal relationships with the trustess of EGPA
- I am not a major donor to EGPA nor have any control or influence over a major f
- I do not have day to day involvement in the administration of EGPA
- I am not a beneficiary of EGPA
- 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 E benefit from the work performed by EGPA, to the same extent as all students of th

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 EGPA

(Sources: PA Newsletters, discussion with Gemma Firth

The EGPA 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 EGPA 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
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 are listed (some smaller items are aggregated). Each event is tracked on a sheet and the 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. Documentation is being maintained (please see table below). No exceptions were found.

Item selected	Amount £	
All receipts were sent for review.		All receipts were reviewed.
Total tested	-	

- In addition to paper file of receipts and payments documentation, bank statements and credit card statements have been electronically forwarded all documentation for review.

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

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

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

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

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 st prior years audit. Once action point that needs to be reviewed is the GDPR control Records are maintained on the Treasurers computer and it is recommended that a should the current Treasurer cease this role. It is recommended that the committee requirements as a Data User under the regulations.

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

2.7 Analytical Procedures

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

Income / cash received is consistent with known fundraising events - as per meeting 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 the accounts. The reporting of the Second Hand Shop was not as robust as that of the main account at the point of inclusion. Improvements have been made to the processes / reporting during the years 2017 and 2018, and refinements will continue to be made as required. No other issues were noted for the Second Hand Shop at this time.

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

receipts, where requested, was provided via

auditor), Joanna Ashworth (Secretary),

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

2.1, EGPA is eligible to prepare receipts accounts. Treasurer keeps aaccounting propriate 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 is and records are continuing to improve.

2.7

I report is consistent with the accounts.
oted 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.
ts made.

28,981.22 (see accounts)

- confirmed previously by C Wood

28,981.22 (see accounts)

Accounts: Examiners' Guide (CC32)
mination appears appropriate.

interest to prevent me from carrying out

under to the charity

r and I am a Fellow of the Chartered

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

Issues Raised
Committee members need to account for all monies paid/received and take documentary evidence of such monies.

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

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

and to check that supporting noted.

Evidence Seen
to send by googles file by Gemma Firth for review.
90%

Accounts are printed and filed monthly.

Wood spreadsheet for current financial

signatories. 2 signatories are required for
must be authorised by another signatory

a payment to be made out of Petty

r accounting records.

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

top and this has been outlined in the
ls in place for the second hand shop.
process put in place to remove data
e ensure they review the GDPR

rlying accounting records.

/ material movements provided. Invoices
2.7.2 Receipts.

ng minutes and EGPA and school

| EGPA and school newsletters /

the EGPA accounts. The record keeping
int it was included. Significant
'18 and 2018/19 to bring it in line with
refinements required in respect of the

r main account. Reasonable

2.7.1 Analytical Procedures - Payments

Event	2022/23	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
Christmas Card Project															
Film Nights	154.25	-	-	-	68.00	278.50	0.00		No expense						
Frost Fair	3934.53	153.07	-	-	349.05	280.39	335.82	(349.05)	Not taken place		141	239	239	1.1731799	1.4051046
First Aid Course	0	-	-	-	1716.52	746.56	973.93	(1,716.52)	Event Cancelled		125	142			
Quiz Nights x2	948.75	777.50	-	-	0	0.00	48.00	0.00	No new first aiders						
Prior year Spring Ball	0	-	-	-	1575.50	536.00	1,448.87	(1,575.50)	No quiz Nights						
Winter Ball 2022	0	12,315.96	1,200.00	0.00	650.00	170.00	0.00								
Spring Ball	15840.32	-	-	10,202.50	14,610.30	10,384.19	(10,202.50)		Event took place in 2022	Refunds on deposits					
Tea on the Field	0	-	-	0	0.00	61.98	0.00		No event held	Cancelled					
Inflatables	0	885.00	-	0	717.28	640.44	0.00		No event held						
Golf Day	0	-	-	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						
Prep School Activities	0	-	-	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 2022	6511.5	-	101.76	0.0	0.00	0.00	101.76								
Kindie Picnic	295	295.00	-	540.00	260.00	290.00	(540.00)		Event Cancelled						
School expenses	7612.9	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 (Inl Bags to School)	0	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	444.29	1,149.45	4,345.49	564.00	796.00	774.87	3,781.49		Immaterial						
Year 6 Year Books	639.94	-	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		Event Cancelled	Cancelled					
Error - Refund	0	-	53.00	0.00	0.00	3,225.64	53.00								
ICO	35	-	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	0	-	-	1,500.00	2,000.00	2,000.00	(1,500.00)								
PTA-UK membership	140	116.00	111.00	110.00	105.00	105.00	1.00			Membership increase					
Uniform Shop payments ex EGPA plus 49 of payment back to uniform		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	-	-	0	8,852.00	0.00	0.00			Cancelled as no longer quired					
Total	36,556.48	36,716.63	23,953.98	28,168.69	36,146.80	27,278.43	(4,214.71)								

2.7.2 Analytical Procedures - Receipts

Event	2022/23	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	0		-	1,293.50	1,798.00	1,795.00	(1,293.50)			
Frost Fair	4424.12	-	-	3,049.93	2,587.82	3,096.65	(3,049.93)			
Quiz Nights	802.46	1,020.00	-	615.00	942.40	2,894.00	(615.00)		cancelled	
Spring Ball 2019	0		-	-	-	55.00	0.00		cancelled	
Spring Ball 2020	0		-	9,810.00	22,041.00	20,350.00	(9,810.00)		cancelled	
Spring Ball 2023	13787.56	16,278.95						Event took place in 2022		
Tea on the Field	0	-	-	-	304.05	501.30	0.00		cancelled	
Summer Activities 2022	1660.3		-	-	-	1,029.71	0.00		cancelled	
Inflatables	0	-	-	-	-					
Kindie Picnic										
Golf Day	0	-	-	-	-	520.00	0.00		cancelled	
Newsletter Adverts			-	-	-	166.00	0.00		No adverts	
Phil the Bag	214	248.00	180.00	228.00	332.00	272.00	(48.00)			minimal difference
Xmas Activities & Gifts	0		4,566.64	-	0.00	0.00	4,566.64			
Easyfundraising	0	47.23	26.91	20.54	23.40	65.65	6.37			minimal difference
Incorrect Payments	125		-	73.00	-	0.00	(73.00)			
Misc Income	0	1,450.60	1,148.00	-	0.00	12.50	1,148.00			
Gift Aid Income	0	-	-	-	417.50	3,171.82	0.00		generally related to the ball, which did not take place	
Induction Day Cream Teas	0		-	-	193.00	254.25	0.00		cancelled	
Uniform Shop	0	4,010.00	5,876.00	3,816.00	5,942.55	8,008.82	2,060.00			
Received from Uniform account	7967.78	15,030.00								
Total	28,981.22	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			
		159			
0	16				

Total Cash & Bank Balance as at	8/31/2019	8/31/2020	
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	9,059.87

Calculated expected Balance

Total Balance	31/8/2018	8/31/2019
	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	9,059.87
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Defibrillator payment

8/31/2021	8/31/2022	8/31/2023
11,453.40	25,194.40	17,619.14
134.50	379.50	379.50
-	0	-
16,437.63	4,102.78	-
224.52	285.52	199.08
28,250.05	29,962.20	18,197.72

8/31/2020	8/31/2021	8/31/2022
41,499.63	28,250.05	29,962.20
1/9/2021-31/8/2022	1/9/2020-31/8/2022	01/09/2022-31/08/2023
11,852.40	38,084.78	11,852.40
- 23,953.98 -	36,716.63 -	23,953.98
- 12,101.58	1,368.15 -	12,101.58
29,398.05	29,618.20	17,860.62
28,250.05	29962.2	
- 1,148.00	344.00	337.10

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 2023.

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 a difference in balance of £337.10. Some of this is a roll over from the previous audit rather than a deterioration in the current year.

I have no general 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', followed by a vertical line.

Martin Boreham

Fellow of the Chartered Insurance Institute

Robin Hill

Sunningdale Road

Althorne

CM3 6HW

29 June 2023