

Earlsfield Primary School PTA

Report and Financial Statements

31 August 2023

Earlsfield Primary School PTA

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Earlsfield Primary School PTA

Legal and Administrative Details

31 August 2023

Status

Earlsfield Primary School PTA is a non-incorporated charitable entity.

Trustees

Nicola Saker (Honorary Treasurer)
Emily Witter (appointed 20 September 2023)

Charity Secretaries / Committee Co-Chair Persons

Lucy Holbrook
Molly Horsburgh
Iraj Tahir

Bankers

Barclays Bank plc
83 Wandsworth High Street
Wandsworth
London

Independent Examiner

Peter Selley
Peter F. Selley & Co.
84 Belleville Road
London
SW11 6PP

Registered Office

Tranmere Road
Earlsfield
London
SW18 3QQ

Charity Number

1155639

Earlsfield Primary School PTA

31 August 2023

Report of the Trustees

The Trustees present their report and financial statements for Earlsfield Primary School PTA for the year ended 31 August 2023.

Organisational structure

The charity functions as an independent charitable entity.

Trustees

The Trustees who held office during the year and subsequently are shown on page 3. The Trustees have no beneficial interests in the charity.

Objectives, activities and performance to date

The objective of the PTA is to advance and support the education of the pupils at Earlsfield Primary School, by developing effective relationships between the 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. We raise funds for the school that are used directly to benefit the pupils.

Structure, governance and management

The committee consists of parent volunteers who coordinate and run the charitable events we undertake.

Public benefit statement

The Trustees have given consideration to the Charities Commission's guidance on public benefit, and consider that the charity provides public benefit through its support of a state funded school.

Earlsfield Primary School PTA

31 August 2023

Report of the Trustees (continued)

Independent examiner

Peter Selley of Peter F. Selley & Co. was appointed by the Trustees to carry out an independent examination of the charity's accounts.

By order of the Board

Nicola Saker
Trustee

Tranmere Road
Earlsfield
London
SW18 3QQ

27 June 2024

Report of the Independent Examiner

To the Trustees of Earlsfield Primary School PTA

I report on the charity's financial statements for the year ended 31 August 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes 1 to 8. These financial statements have been prepared under the accounting policies set out therein.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for this report.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with applicable United Kingdom law. They also consider that the charity is exempt from an audit. My responsibility is to carry out procedures designed to enable me to report on the matters set out in the statement below.

Basis of the Independent Examiner's Report

My work was conducted in accordance with the Statements of Standards for Reporting Accountants, and so my procedures consisted of comparing the accounts with the accounting records kept by the charity, and making such limited enquiries of the officers of the charity as I considered necessary for the purposes of this report. These procedures provide only the assurance expressed in my statement.

Independent Examiner's Statement

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

- a) to keep accounting records; and
- b) to prepare accounts which accord with the accounting records, comply with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice (October 2019) and Financial Reporting Standard 102

have not been met; and

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

Peter Selley
Peter F. Selley & Co.
84 Belleville Road
London
SW11 6PP

27 June 2024

Earlsfield Primary School PTA

Statement of Financial Activities

Year ended 31 August 2023

			<u>Year ended</u> <u>31 August</u> <u>2022</u>
	<i>Note</i>	£	£
Incoming resources			
Donations		3,820	7,604
Charitable activities	2	23,570	23,456
Investment income		-	-
Other income		-	-
		27,390	31,060
Resources expended			
Direct charitable expenditure	3	2,664	29,340
Management and administration	4	1,039	826
		3,703	30,166
Net movement in funds		23,687	894
Other recognised gains or losses		-	-
Fund balances brought forward		29,245	28,351
Fund balances carried forward		52,932	29,245
Unrestricted fund balances		52,932	29,245

Earlsfield Primary School PTA

Balance Sheet

31 August 2023

			31 August 2022 £
	<i>Note</i>	£	
Fixed assets			
Tangible assets		-	-
Current assets			
Stock		206	50
Debtors	7	47	43
Cash at bank and in hand		53,159	29,512
		53,412	29,605
Creditors:			
Amounts falling due within one year	8	(480)	(360)
Net current assets		52,932	29,245
Total assets less current liabilities		52,932	29,245
Funds			
Unrestricted funds		52,932	29,245
Restricted funds		-	-
Total funds		52,932	29,245

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practise (October 2019) and Financial Reporting Standard 102.

These financial statements were approved by the Board of Trustees on 27 June 2024 and signed on its behalf by:-

Nicola Saker
Trustee

Earlsfield Primary School PTA

Notes to the Financial Statements

Year ended 31 August 2023

1 Accounting policies

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (October 2019) and Financial Reporting Standard 102. The particular accounting policies adopted are described below.

(i) Income

Voluntary income is received by way of donations and gifts and is included in income in full when received.

Donations in kind are valued and included in income to the extent that they represent goods or services that would otherwise be purchased.

A Restricted Fund is a fund that is to be used for a specific use, as laid down by the donor. Expenditure that meets the specific criteria is identified to that fund.

(ii) Management and administrative costs

Management and administrative costs relate to all costs incurred in the general administration of the charity, which cannot be directly attributed to the provision of a specific requirement. These include all the costs of statutory compliance.

(iii) Depreciation

Tangible fixed assets are only recognised where there is an expectation that they will be used for more than one year and they cost more than £500. They are written off over their estimated useful lives. They are depreciated over their estimated useful lives on a straight line basis, principally as follows:

Toys and equipment	4 years
Furniture and fittings	4 years

Earlsfield Primary School PTA

Notes to the Financial Statements (continued)

Year ended 31 August 2023

2 Charitable activities

	£	2022 £
Fund raising activities	23,570	23,456

3 Direct charitable expenditure

World Book Day	154	-
Outdoor Library	340	-
School Trips	800	-
Work & Play Scrap Scheme	250	-
Books Contribution	-	8,000
Sensory Room Contribution	-	8,000
Interactive Screens Contribution	-	9,000
Year 6 Leavers Hoodies	1,102	945
Year 6 Leavers' Party	-	200
Sensory Box	-	273
Books for Africa	-	120
Transition Room	-	1,552
Sayers Croft PTA Contribution	-	1,250
Other	18	-
Staff Lunch	-	-
	2,664	29,340

4 Management and administration

	£	2022 £
General expenses	919	706
Accountancy	120	120
	1,039	826

Earlsfield Primary School PTA

Notes to the Financial Statements (continued)

Year ended 31 August 2023

5 Trustees Emoluments

In the year the trustees received £Nil (2022: £Nil) as salary and received no other benefits (2022: £Nil) with regard to their roles as trustees.

6 Related party transactions

There were no related party transactions in either the year ended 31 August 2022 or in the year ended 31 August 2023.

7 Debtors

Sundry debtors	-	-
Prepayments	47	43
	<hr/>	<hr/>
	47	43
	<hr/>	<hr/>

8 Creditors - amounts falling due within one year

Accruals	<u>480</u>	<u>360</u>
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