

Charity registration number: 1186374

Sandal Primary School Parent Partnership Group

Annual Report and Financial Statements

for the Year Ended 31 August 2023

Sandal Primary School Parent Partnership Group

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Sandal Primary School Parent Partnership Group

Reference and Administrative Details

Trustees	Jemma Twine, Co-chair Emma Walch Gillian Gordon, Co-chair
Charity Registration Number	1186374
Principal Office	Sandal Primary School West Lane Baildon Shipley BD17 5DH
Independent Examiner	A D Ormondroyd FCA Tarn House, 77 High Street Yeadon Leeds West Yorkshire LS19 7SP
Bankers	Santander 2 Market Square Shipley BD18 3QB

Sandal Primary School Parent Partnership Group

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2023.

Objectives and activities

This year has been one of significant progress and accomplishment, driven by the unwavering support of our parent volunteers, school staff and the wider community. Our mission to enhance educational opportunities and resources for our students has been at the forefront of all our activities, and we are proud to share the highlights and outcomes of our efforts.

The main purpose of our charity is to foster collaboration and communication among parents, teachers and other school staff to improve the educational experience and provision of all students.

Our three main objectives have been:

- Support School Resources and Infrastructure by raising additional funds to provide resources to support school needs, including classroom supplies, technological tools, facility improvements, and other initiatives that directly benefit the students and enhance their learning environment.
- Enhance Student Learning and Development by collaborating with teachers and school staff to support the educational enrichment and experience of students through organising supplementary educational visits and workshops.
- Foster Community Engagement by creating opportunities for parents, teachers, and students to come together through events and volunteer opportunities, thereby building a strong, supportive school community.

We achieved this through organising a range of fundraising events and activities. We have coordinated and delivered the following events for 2022/23:

Bun Sales
Pumpkin Trail
Christmas Fair and Raffle
Half Term Discos
The Great Baildon Beer Festival
Summer Fair

We have had remarkable success with our fundraising efforts with the Great Baildon Beer Festival emerging as our most profitable event, making a sum of £6,557. This also generated substantial support from the wider community, with local businesses providing sponsorship as well as attracting a record level of attendance. Our Christmas fair, was our second biggest fundraiser, bringing with it some festive cheer and robust participation from grandparents, parents, carers and teachers, who volunteered at the event. This made a significant contribution to our overall success raising £2,155. Our summer fair with its vibrant atmosphere and wide array activities, was our third largest fundraiser, making a profit of £1,962.

Our February half term disco was our next biggest fundraiser, raising a total of £1,053 followed by our Pumpkin trail and Pumpkin carving competition which raised £1,045 and was a resounding success, providing an engaging and enjoyable activity for the children and showcasing their creativity and craftsmanship. Our bun sales also provided a consistent and reliable source of income throughout the year, highlighting the dedication and generosity of our parent and carer supporters. These raised a total of £778, which was supplemented by the charity and paid directly back to each year group involved, ensuring that every child benefitted from their collaborative efforts. Lastly our Bonfire Disco raised £747.

Sandal Primary School Parent Partnership Group

Trustees' Report (continued)

Fundraising summary and future plans

Our fundraising events this year have been a fantastic success and the children and adults alike have enjoyed taking part in all of them. We as trustees feel that we have delivered a varied and engaging range of activities and events, which have fulfilled our objectives by: increasing volunteer engagement, raising our profile in the wider community and providing significant financial support to our school.

Our future plans are to generate additional income by improving and developing our existing range of fundraising events and activities. We'd like to use these funds to contribute towards educational visits, enhance the school's technological resources and improve the outdoor play areas for all year groups. Furthermore, we'd like to increase parental engagement by improving our communication and developing our presence on social media.

Public benefit

The charity undertook numerous events which benefitted the school, its learners and their parents, guardians and carers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Over the past year we have successfully allocated the following grants to school:

Grants Paid to School 2022/23:

Items	Amount
Sports clothing for children representing the school at events	£450
Baking equipment	£250
Electric ovens	£2,597
Bluetooth speakers Contribution towards Y6 leavers hoodies	£2,075
Outdoor music equipment Y1 /2 Play areas Mud Kitchen Nurture room sensory items Year group contribution	£9,800
Small payment for class groups	£140
Contribution towards school trips	£4,000
Other small grants to the school	£547

Sandal Primary School Parent Partnership Group

Trustees' Report (continued)

Financial review

In the current year, grants were paid to the school which exceeded the income generated in that year, leading to a deficit of £6,455 in these accounts (2022: surplus of £12,587). This deficit was funded from brought forward unrestricted reserves. Unrestricted reserves of £12,831 and restricted reserves of £7,368 still remain at the year end, for use in funding future grants and activities.

Policy on reserves

The Trustees have reviewed the Charity needs for the reserves in line with the guidance issued by the Charity Commission. In the year ended 31 August 2021, the Charity was awarded a grant of £5,927 from West Yorkshire PCC, conditional on the construction of a cycle track. This is held as restricted funds, whilst planning permission is being sought for the track. The charity's unrestricted funds were held until the start of the new school year (September 2023) and were then used as working capital to support the initial expenditure of fundraising events and activities.

The charity has ended the year in a strong financial position with total charity funds at 31 August 2023 of £20,189 (2022 - £26,654). This includes monies brought forward from the previous year, funds raised from events and restricted funds from the cycle track grant.

Plans for future periods

Aims and key objectives for future periods

Our future plans are to generate additional income by improving and developing our existing range of fundraising events and activities. We'd like to use these funds to contribute towards educational visits, enhance the school's technological resources and improve the outdoor play areas for all year groups. Furthermore, we'd like to increase parental engagement by improving our communication and developing our presence on social media.

Structure, governance and management

Nature of governing document

We have a written constitution which sets out the aims and rules of our charity.

Recruitment and appointment of trustees

Committee Members/Trustees are elected at the AGM and hold office until the next AGM. Nominations for election to the Committee can be made by any member of the association and seconded by another. Such nominations must have the consent of the nominee. Nominations should be made in writing to the Chair at any time until the election process has been completed. If no nominations, or an insufficient number, are received before the AGM, any members present may nominate a person, with their consent, and that person may be appointed by a majority vote of those present.

In reference to constitutional provision, Committee Members/Trustees have the power to co-opt Committee Members/Trustees at any time, and co-opted Committee Members/Trustees shall serve until the date of the next AGM.

Sandal Primary School Parent Partnership Group

Trustees' Report (continued)

Financial instruments

Objectives and policies

The charity's activities minimally expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

The charity holds relatively minimal cash reserves in a large high street bank, with a small cash float controlled by the trustees. As such it is not exposed to significant risk in relation to changes in foreign exchange rates or interest rates.

Credit risk

The charity's principal financial assets are bank balances and cash. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity only ever organises events which it can fund from existing working capital and/or from advance fundraising. No debt arrangements are sought.

The annual report was approved by the trustees of the charity on 28 June 2024 and signed on its behalf by:



.....

Jemma Twine
Trustee

28 Jun 2024



.....

Gillian Gordon
Trustee

28 Jun 2024

Sandal Primary School Parent Partnership Group

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 June 2024 and signed on its behalf by:



.....
Jemma Twine
Trustee

Gillian Gordon

.....
Gillian Gordon
Trustee

Sandal Primary School Parent Partnership Group

Independent Examiner's Report to the trustees of Sandal Primary School Parent Partnership Group

I report to the trustees on my examination of the accounts of Sandal Primary School Parent Partnership Group for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of Sandal Primary School Parent Partnership Group 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 Sandal Primary School Parent Partnership Group'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Sandal Primary School Parent Partnership Group as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

A.D.Ormondroyd

28 Jun 2024

.....
A D Ormondroyd FCA
Fox Jennings Cullen

Tarn House, 77 High Street
Yeadon
Leeds
West Yorkshire
LS19 7SP

28 June 2024

Sandal Primary School Parent Partnership Group

Statement of Financial Activities for the Year Ended 31 August 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies		462	-	462	3,467
Other trading activities		33,429	780	34,209	37,485
Total income		<u>33,891</u>	<u>780</u>	<u>34,671</u>	<u>40,952</u>
Expenditure on:					
Cost of fundraising and social events		(19,356)	-	(19,356)	(21,604)
Charitable activities		(19,859)	-	(19,859)	(4,386)
Administration costs	6	<u>(1,911)</u>	-	<u>(1,911)</u>	<u>(2,375)</u>
Total expenditure		<u>(41,126)</u>	<u>-</u>	<u>(41,126)</u>	<u>(28,365)</u>
Net (expenditure)/income		<u>(7,235)</u>	780	<u>(6,455)</u>	12,587
Net movement in funds		(7,235)	780	(6,455)	12,587
Reconciliation of funds					
Total funds brought forward		<u>20,066</u>	<u>6,588</u>	<u>26,654</u>	<u>14,067</u>
Total funds carried forward	16	<u><u>12,831</u></u>	<u><u>7,368</u></u>	<u><u>20,199</u></u>	<u><u>26,654</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 16.

Sandal Primary School Parent Partnership Group

(Registration number: 1186374)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,799	-
Current assets			
Stocks	12	1,311	1,214
Debtors	13	29	510
Cash at bank and in hand	14	21,800	26,130
		23,140	27,854
Creditors: Amounts falling due within one year	15	(4,740)	(1,200)
Net current assets		18,400	26,654
Net assets		20,199	26,654
Funds of the charity:			
Restricted income funds			
Restricted funds		7,368	6,588
Unrestricted income funds			
Unrestricted funds		12,831	20,066
Total funds	16	20,199	26,654

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 28 June 2024 and signed on their behalf by:



.....
Jemma Twine
Trustee

Gillian Gordon

.....
Gillian Gordon
Trustee

Sandal Primary School Parent Partnership Group

Notes to the Financial Statements for the Year Ended 31 August 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice ("SORP") issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts for the prior year were prepared on a "Receipts and Payments" basis and therefore not under the SORP. In these accounts the comparative figures have been amended to include a £1,200 accrual for the independent examiners's fee, and no other amendments were deemed necessary.

Basis of preparation

Sandal Primary School Parent Partnership Group meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Sandal Primary School Parent Partnership Group

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Grants are made directly to Sandal Primary School and once the decision to make a grant has been made it is paid immediately.

Tangible fixed assets

Individual fixed assets more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	20% straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Commission income	53	53
Donations	409	409
Total for 2023	462	462
Total for 2022	3,467	3,467

Sandal Primary School Parent Partnership Group

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Events income;			
Bun sales, nursery and reception	-	157	157
Bun sales, years 1 and 2	-	193	193
Bun sales, years 3 and 4	-	249	249
Bun sales, years 5 and 6	-	181	181
Beer festival	21,900	-	21,900
Bonfire disco	1,566	-	1,566
Christmas fair	3,060	-	3,060
Friendship disco	1,973	-	1,973
Pumpkin trail	1,643	-	1,643
Summer fair	2,712	-	2,712
Xmas for schools	575	-	575
	<hr/>	<hr/>	<hr/>
Total for 2023	33,429	780	34,209
	<hr/>	<hr/>	<hr/>
Total for 2022	36,824	661	37,485
	<hr/>	<hr/>	<hr/>

The restricted events income came from bun sales split by year groups. All other events income was unrestricted.

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Beer festival		15,343	15,343
Bonfire disco		819	819
Christmas fair		905	905
Friendship disco		919	919
Pumpkin trail		599	599
Quiz		21	21
Summer fair		750	750
		<hr/>	<hr/>
Total for 2023		19,356	19,356
		<hr/>	<hr/>
Total for 2022		21,604	21,604
		<hr/>	<hr/>

Sandal Primary School Parent Partnership Group

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £
Grant funding of activities		19,859	19,859
	Note	Unrestricted funds General £	Total 2022 £
Grant funding of activities		4,386	4,386

6 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Independent examiner fees			
Examination of the financial statements		714	714
Depreciation, amortisation and other similar costs		450	450
Other resources expended		747	747
Total for 2023		1,911	1,911
Total for 2022		2,375	2,375

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £
Depreciation of fixed assets	450

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	714	1,200

Sandal Primary School Parent Partnership Group

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	2,249	2,249
At 31 August 2023	2,249	2,249
Depreciation		
Charge for the year	450	450
At 31 August 2023	450	450
Net book value		
At 31 August 2023	1,799	1,799

12 Stock

	2023 £	2022 £
Stocks	1,311	1,214

13 Debtors

	2023 £	2022 £
Trade debtors	-	510
Prepayments	19	-
Other debtors	10	-
	29	510

14 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	100	-
Cash at bank	21,700	26,130
	21,800	26,130

Sandal Primary School Parent Partnership Group

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	4,740	1,200

16 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
<i>General</i>				
General	20,066	33,891	(41,126)	12,831
Restricted funds				
West Yorkshire PCC	5,927	-	-	5,927
Nursery and Reception	132	157	-	289
Years 1 and 2	228	193	-	421
Years 3 and 4	145	249	-	394
Years 5 and 6	156	181	-	337
	6,588	780	-	7,368
Total funds	26,654	34,671	(41,126)	20,199
	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Unrestricted funds				
<i>General</i>				
General	8,140	40,291	(28,365)	20,066
Restricted funds				
West Yorkshire PCC	5,927	-	-	5,927
Nursery and Reception	-	132	-	132
Years 1 and 2	-	228	-	228
Years 3 and 4	-	145	-	145
Years 5 and 6	-	156	-	156
	5,927	661	-	6,588
Total funds	14,067	40,952	(28,365)	26,654

Sandal Primary School Parent Partnership Group

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2023 £
Tangible fixed assets	1,799	-	1,799
Current assets	15,673	7,467	23,140
Current liabilities	(4,741)	-	(4,741)
Total net assets	<u>12,731</u>	<u>7,467</u>	<u>20,198</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2022 £
Current assets	21,266	6,588	27,854
Current liabilities	(1,200)	-	(1,200)
Total net assets	<u>20,066</u>	<u>6,588</u>	<u>26,654</u>

18 Related party transactions

There were no related party transactions in the year.