

# **Friends of the Mendip School PTA**

## **CIO Report and Accounts**

**31 August 2021**

**Charity number:  
1190007**



### **Friends of the Mendip School PTA CIO Report and accounts Contents**

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### **Friends of the Mendip School PTA CIO Company Information**

**Trustees**

Sarah Szewiel  
Rebecca Allen  
Catherine Smedley

**Principal address**

The Mendip School  
Edmund Rack Road  
Prestleigh  
Shepton Mallet  
BA4 4FZ

**Independent Examiner**

Mr J L Battle FCCA MAAT  
12 Spencer Drive  
Midsomer Norton  
Radstock  
Bath  
BA3 2DN

**Bankers**

Lloyds Bank plc  
Butler Place  
Chelmsford Legg st OSC  
1 Legg Street  
Essex  
CM1 1JS

**Charity number**

1190007

**Charity number: 1190007**

**Independent examiner's report to the trustees of Friends of the Mendip School PTA CIO**

I report on the accounts of Friends of the Mendip School PTA CIO for the period ended 31st August 2021, which are set out on pages 3 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's report**

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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next 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 in accordance with section 130 of the 2011 Act; and
- b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.



Mr J L Battle FCCA MAAT  
12 Spencer Drive  
Midsomer Norton  
Radstock  
BA3 2DN

Date:

## **Friends of the Mendip School PTA CIO**

**Charity number: 1190007**

### **Trustees report**

**For the period ended 31 August 2021**

### **Objectives and Activities**

The trustees present their report and financial statements for the period ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Purpose**

All proceeds from events and activities organised by the PTA are used to support the work of the school. Decisions about expenditure priorities are taken by members of the PTA at meetings or through email communications, in conjunction with the school's senior management team, and in this respect the PTA has due regard to the guidance issued to the Charity Commission on public benefit. The Charity benefits the school aged children attending The Mendip School.

We work with school staff to apply for grants and trust funding to support ongoing appeals and projects that the school are planning or have in place. This continues to support enriching the opportunities for students and their families.

Trustees have undertaken training provided by Stone King and have access to Charity Commission Guidance

### **Achievements and Performance**

We would like to thank all the parents and school staff as well as friends of the school for their ongoing support. It has been a difficult year in which to start a new charity with the pandemic halting many plans for fundraising and events.

**Charity number: 1190007**

## **Trustees report**

**For the period ended 31 August 2021**

### **Trustees report (continued)**

In the first year of the new charity we have carried out minimal fundraising due to the pandemic. The focus for our fundraising is to support the school capital appeal to construct a swimming pool, we are also supporting work to grow the Forest school provision. Families who struggled during the pandemic were given additional food deliveries along with activity packs provided for by a Corona Virus Grant, we are grateful to Somerset Community Foundation for this support.

We have been supported by several grants and trusts for projects which the school is carrying out and are extremely grateful for this support. These funds will be transferred to the school when the funds are needed to complete the projects, many of which have had to be delayed because of the pandemic. We are grateful to The Elmgrant Trust, Shepton Mallet Town Council and Somerset Community Foundation for this support.

We have had wonderful support in memory of Patricia Cummins and wish to thank all her friends and family for thinking of us at this difficult time.

The trustees are extremely grateful for the support of parents and friends of the school in choosing to fundraise for the PTA through sponsored activities and ongoing donations of time and funding.

## **FINANCIAL REVIEW**

### **Financial position**

We have raised small amounts this year both from trusts, grants and individual fundraising and are in a healthy position to support the ongoing appeals from the school and support new ideas for fundraising.

The Charity generated a surplus of £16,408. Income for the period was £21,169. Expenditure during the period was £4,761. At the beginning of the period the sum of £6,569 was inherited from the antecedent unincorporated organisation, Friends of The Mendip School PTA.

At 31 August 2021, total funds were £16,408 of which £11,808 are unrestricted. 4

**Charity number: 1190007**

## **Trustees report**

**For the period ended 31 August 2021**

### **Trustees report (continued)**

### **Reserves policy**

We have our charitable bank account and maintain a reserve of £600 to have a float and expenses for any planned events.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is controlled by its constitution.

Trustees are voted in for 3 years at AGM.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales 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 year. 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 operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They 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.

Approved by the board of trustees on: ..... and signed on its

behalf by: .....

account to 31 August 2021 Unrestricted

for the period from 19 June 2020 Restricted

Note	Funds	Funds
	Funds Total	
	2021 2021 2021	£ £ £

**Income and endowments from:**

Donations and legacies 11,083 - 11,083 Charitable activities 1,236 8,850 10,086

**Total incoming resources** 12,319 8,850 21,169

**Expenditure on:**

Charitable activities 443 4,250 4,693 Administration 68 - 68

**Total resources expended** 511 4,250 4,761 **Net (outgoing)/incoming resources** 11,808 4,600  
16,408

**Total funds carried forward** 11,808 4,600 16,408 6

**Friends of the Mendip School PTA CIO  
Statement of financial position  
as at 31 August 2021**

**Note 2021**  
**£**

**Current assets**

Cash at bank and in hand 16,408

**Creditors: amounts falling due**

**within one year - Net current assets** 16,408

**Net assets** 16,408

**Funds**

Unrestricted Funds 11,808 Restricted funds 4,600

**Total funds** 16,408 These financial statements were approved by the

Trustees on .....

Signed, on behalf of the Trustees ..... The notes on



**Friends of the Mendip School PTA CIO**  
**Notes to the Accounts**  
**for the period from 19 June 2020 to 31 August 2021**

**1 Principle accounting policies**

Friends of the Mendip School PTA CIO is a Charitable Incorporated Organisation

The principal accounting policies adopted in the preparation of the financial statements are set out below:

***Basis of preparation***

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and Accounting and Reporting By Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling , which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

***Fund Accounting***

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

Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

***Incoming Resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included in these accounts. Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**Friends of the Mendip School PTA CIO**  
**Notes to the Accounts**  
**for the period from 19 June 2020 to 31 August 2021**

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

Costs of generating funds comprises those costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examiner's fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Receipts and Payments account on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

***Cash and cash equivalents***

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**2 Incoming resources Unrestricted Restricted 2021 £ £ £**

Donations and legacies 11,083 - 11,083 Charitable activities 1,236 8,850 10,086 12,319

8,850 21,169

**2 Resources expended Total Unrestricted Restricted 2021**

£ £ £

Charitable activities 443 4,250 4,693 Administration 68 - 68

511 4,250 4,761

### 3 Employee information

Average number of employees 0

No employees received remuneration exceeding £60,000.

### Trustees information

Trustees remuneration and expenses £0 9

### Friends of the Mendip

### School PTA CIO

### Notes to the Accounts

### for the period from 19

### June 2020 to 31

### August 2021

	Received in	year	Balance transfers
		Utilised in year	31st Aug 2021

### 4 Movement in funds

£ £ £ £

#### Unrestricted funds

General fund 12,319 (511) - 11,808 **Total unrestricted funds 12,319 (511) - 11,808**

#### Restricted funds

Somerset Community Foundation (Covid Recovery)	holding)		
	Elmgrant Trust (Oven)		
The Woodward Charitable Trust (Playscheme)	3,000 (3,000) - -	500 (500) - -	3,000 - - 3,000
Somerset Community Foundation (Forest School)			1,000 - - 1,000
The Wainright Futures Foundation (Swimming Pool)	600 - - 600	<u>750 (750) - -</u>	
Shepton Mallet Town Council (Small			
<b>Total restricted funds <u>8,850 (4,250) - 4,600</u></b>	<b>Total funds <u>21,169 (4,761) - 16,408</u></b>		

### 5 Analysis of net assets between funds

Unrestricted funds	
Restricted	funds Total 2021

Current assets 11,808 4,600 16,408 11,808 4,600 16,408

### 6 Related party transactions

The sum of £6569.02 was received from the antecedent organisation, Friends of The Mendip School PTA in June 2020 on conversion to CIO status.

**Friends of the Mendip School PTA CIO**  
**Detailed Receipts and Payments**  
**for the period from 19 June 2020 to 31 August 2021**

**2021**  
**£**

**Incoming resources**

**Donations and legacies**

JustGiving 1,648 Paypal Giving 83 General 2,782 Transfer from antecedent organisation 6,569

11,082

**Charitable activities**

*Grants received from:*

Somerset Community Foundation (Covid Recovery) 3,000 The Woodward Charitable Trust (Playscheme) 500 Somerset Community Foundation (Forest School) 3,000 The Wainright Futures Foundation (Swimming Pool) 1,000 Shepton Mallet Town Council (Small holding) 600 Elmgrant Trust (Oven) 750

*Other charitable activities:*

Christmas card sales 956 PTA Raffle 281

10,087

**Total incoming resources 21,169 Expenditure**

**Charitable activities**

Christmas cards 443

*Grants to The Mendip School:*

Elm Grant (Oven) 750 Playscheme 500 Somerset Community Fund Covid Recovery 3,000

4,693

**Administration**

Subscriptions 68 **Total expenditure 4,761 Net surplus 16,408**

