

# **Friends of the Mendip School PTA**

## **CIO Report and Accounts**

**31 August 2022**

**Charity number:  
1190007**



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### **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

Richard Tippet (appointed Feb 2022)

**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

**Friends of the Mendip School PTA CIO**

**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 2022, which are set out on pages 5 to 13.

**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 2022**

#### **Objectives and Activities**

The trustees present their report and financial statements for the period ended 31 August 2022.

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.

Trustees are not paid.

All activities are undertaken by volunteers with the support of school staff.

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.

## **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 remained a difficult time to fundraise with ongoing Covid occurrences in the community and the difficulties in organising events.

The focus remains 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.

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 so grateful for corporate donations from Kelston Sparks and Peter Green and the in-kind Support from Charles Bighams staff for our forest school construction. We have had amazing trust donations from Van Neste Foundation, Nineveh Trust, Wessex Water and National Grid, so thank you!

We are hugely grateful to The Harris Family for organising a sponsored walk on behalf of the swimming pool appeal and raising over £20,000. The support and following they had for the Cumbrian Walk was amazing and it is a huge boost to our appeal.

We have successfully started bi-monthly car boot sales and hope these will continue to grow over the coming year.

We have happily allocated £600 to the school for café renovations for the summer of 2022 and continue to allocate funds as needed for capital projects to which grants have been awarded.

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 £51,708 (2021: £16,408). Income for the period was £57,270 (2021: £21,169). Expenditure during the period was £5,561 (2021: £4,761).

At 31 August 2022, total funds were £68,116 of which £32,588 are unrestricted (2021: Total funds £16,408 of which £11,808 unrestricted).

## **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 which is based on the PTA model and adopted at the formation of the charity.

Trustees are nominated and elected for 3 years at the 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: .....

## Restricted

### Unrestricted

#### Note

Funds	Total Funds	Total Funds
Funds	Total Funds	Total Funds
2022	2022	2022
2022	2021	£
£	£	£

### Income and endowments from:

Donations and legacies 20,853 - 20,853 11,083 Charitable activities 596 35,820 36,417 10,086

**Total incoming resources** 2 21,449 35,820 57,270 21,169

### Expenditure on:

Charitable activities 600 4,892 5,492 4,693 Administration 69 - 69 68

**Total resources expended** 3 669 4,892 5,561 4,761 **Net (outgoing)/incoming resources** 20,780

30,928 51,709 16,408

### Reconciliation of funds

Total funds brought forward 11,808 4,600 16,408 - **Total funds carried forward** 32,588 35,528 68,116

16,408



**Friends of the Mendip School PTA CIO**  
**Statement of financial position**  
**as at 31 August 2022**

**Note 2022 2021**  
**£ £**

**Current assets**

Cash at bank and in hand 67,916 - Cash float 200 16,408 68,116 16,408

**Creditors: amounts falling due**

**within one year - - Net current assets** 68,116 16,408

**Net assets** 68,116 16,408

**Funds 5**

Unrestricted Funds 32,588 11,808 Restricted funds 35,528 4,600

**Total funds** 68,116 16,408

These financial statements were approved by the Trustees on

.....

Signed, on behalf of the Trustees ..... Name

The notes on pages 8 - 11 form an integral part of these accounts

**Friends of the Mendip School PTA CIO**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

**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.

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## **Friends of the Mendip School PTA CIO Notes to the Accounts for the year ended 31 August 2022**

### ***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 2022 2021 £ £ £ £**

Donations and legacies 20,853 - 20,853 11,083 Charitable activities 596 35,820 36,417 10,086 21,449  
35,820 57,270 21,169

## **3 Resources expended Total Total Unrestricted Restricted 2022 2021 £ £ £ £**

669 4,892 5,561 4,761

No employees received remuneration exceeding £60,000.

Trustees remuneration and expenses £0 £0 11

31 August 2022	5	Utilised in Balance
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**1st Sept 31st Aug 2021 2022**

**year**

**year**

transfers

£ £ £ £ £

**General fund 11,808 21,449 (669) - 32,588 Total unrestricted funds 11,808 21,449 (669) 32,588**

Somerset Community

Foundation (Forest School) 3,000 1,500 (212) - 4,288 The Wainwright Futures

Foundation (Swimming Pool) 1,000 - - - 1,000 Shepton Mallet Town Council

(Small holding) 600 - - - 600 Hubbub Foundation

(Community fridge) - 3,000 (3,000) - - Van Neste Foundation (Shed

for food bank) - 1,680 (1,680) - - Nineveh Trust (Small holding) - 2,900 - - 2,900 Somerset  
Community

Foundation (Parenting teens course)	- 1,340 - - 1,340
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The Neighbourly Foundation

(Forest School) - 400 - - 400 UK Online Giving (National

Grid Grant) - 20,000 - - 20,000 Lodge Uno Corde (Swimming

Pool) - 5,000 - - 5,000

Total restricted funds 4,600 35,820 (4,892) 35,528 Total funds 16,408 57,269 (5,561) - 68,116

## 6 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	2021	2022
Current assets	32,588	35,528	68,116	16,408	32,588 35,528 68,116 16,408

## 7 Related party transactions

There were no related party transactions during the period.

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## Friends of the Mendip School PTA CIO Detailed Receipts and Payments for the year ended 31 August 2022

2022 2021  
£ £

### Incoming resources

#### Donations and legacies

JustGiving 17,841 1,648 Paypal Giving - 83 General 3,013 2,782 Transfer from antecedent organisation - 6,569

20,854 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) 1,500 3,000 The Wainright Futures Foundation (Swimming Pool) - 1,000 Shepton Mallet Town Council (Small holding) - 600 Elmgrant Trust (Oven) - 750 Hubbub Foundation (Community fridge) 3,000 - Van Neste Foundation (Shed for food bank) 1,680 - Nineveh Trust (Small holding) 2,900 - Somerset Community Foundation (Parenting teens course) 1,340 - The Neighbourly Foundation (Forest School) 400 - UK Online Giving (National Grid Grant) 20,000 - Lodge Uno Corde (Swimming Pool) 5,000 -

##### Other charitable activities:

Christmas card sales - 956 PTA Raffle 80 281 Car boot sales 516 -

36,416 10,087

### Total incoming resources 57,270 21,169 Expenditure

#### Charitable activities

Christmas cards - 443 Wood water butts 212 -

##### Grants to The Mendip School:

Elm Grant (Oven) - 750 Playscheme - 500 Somerset Community Fund Covid Recovery - 3,000 Community fridge 3,000 - Oven 1,680 - Café renovations 600 -

5,492 4,693

#### Administration

Subscriptions 69 68 **Total expenditure 5,561 4,761 Net surplus 51,709 16,408**