

# CHRIST THE SAVIOUR CE PRIMARY SCHOOL PTA

England & Wales · Charity number 289889

## Details

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Other names	ST SAVIOUR'S FIRST SCHOOL ASSOCIATION OF FRIENDS, ST SAVIOUR'S SCHOOL ASSOCIATION OF FRIENDS
Status	Registered
Legal form	Other
Registered	1984-07-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Christ The Saviour School PTA The Grove Ealing London W5 5DX
Phone	02088258790
Email	<a href="mailto:headmaster@CTSPPrimary.org.uk">headmaster@CTSPPrimary.org.uk</a>
Website	<a href="http://www.ctsprimary.org.uk">www.ctsprimary.org.uk</a>

## Activities

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**Objects:** THE OBJECT OF THE ASSOCIATION (THE OBJECTS) IS TO ADVANCE THE EDUCATION OF PUPILS IN THE SCHOOL IN PARTICULAR BY:2.1 DEVELOPING EFFECTIVE RELATIONSHIPS BETWEEN THE STAFF,PARENTS AND OTHERS ASSOCIATED WITH THE SCHOOL;2.2 ENGAGING IN ACTIVITIES OR PROVIDING FACILITIES OR EQUIPMENT WHICH SUPPORT THE SCHOOL AND ADVANCE THE EDUCATION OF THE PUPILS.

**Activities:** To advance the education of children at Christ the Saviour School by working with parents and teachers of the school to enhance the facilities and services offered by raising funds through organised events.

## Classification

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- **How:** Makes Grants To Organisations
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- **Area of benefit:** CATCHMENT AREA OF THE SCHOOL
- Ealing

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£59,641	£53,293	-	-
2024-08-31	£56,699	£42,112	-	-
2023-08-31	£50,973	£38,138	-	-
2022-08-31	£64,581	£11,293	-	-
2021-08-31	£28,253	£3,266	-	-
2020-08-31	£38,945	£3,982	-	-

## Trustees

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Name	Role	Appointed
Tamsin Newman		2024-10-03

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**CHRIST THE SAVIOUR CE PRIMARY SCHOOL PTA**

England & Wales - Charity number 289889

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# Accounts

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**Christ the Saviour CE Primary School PTA**

(registered charity number in England and Wales 289889)

**Financial statements for the year ended 31 August 2025**

Registered address:

Christ the Saviour CE Primary School

The Grove

Ealing

London

W5 5DX

## Annual Report for the year ended 31 August 2025

**Registered charity number in England and Wales:** 289889

The Charities registered name is Christ the Saviour Church of England (CE) Primary School Parent Teachers Association (PTA). It is also referred to as Christ the Saviour PTA or CTS PTA.

### **Background:**

Christ the Saviour PTA is a charity that works in the London Borough of Ealing, England. It partners teaching staff and parents with the aim of raising funds for Christ the Saviour CE Primary school. The school is a Christian faith school providing education to children in the local area. The age range of the children who attend the school is from 3 years old for those who attend the nursery, up to the age of 11 in year 6. The school is based on two sites in central Ealing. The Grove site is used by those children in Nursery up to year 2 and the Broadway site is used for years 3 to 6.

The parents and teachers work together to organise a number of social and fund-raising events over the course of the academic school year from early September through to mid-July. Events are typically organised for children and parents. The charity uses the funds raised from these events to make donations to the school. The school then uses these funds to purchase additional equipment to help enrich the education of the children who attend the school.

Donations to the school are approved at the Annual General Meeting (AGM) which all school parents and teachers can attend. Where it is not possible to approve a donation to the school at the AGM, approval is sought from parents who have children attending the school.

### **Purpose:**

The purpose of the charity is to advance the education of children at Christ the Saviour CE Primary School by developing effective relationships between the staff, parents and others associated with the school. This is done by engaging in activities or providing facilities or equipment which support the school and advance the education of pupils.

### **Activities:**

The charity organises social events and fundraising activities. The PTA was able to deliver a full calendar of fundraising activities in the financial year. The largest event was the annual summer fair which took place in July 2025. It is attended by children, parents, teachers, friends and family from the school. The fair has a wide range of stalls that provide fun activities and also sells food, drink, and donated goods to raise funds. The fair aims to incorporate the diverse background and cultures of pupils who attend the school with a variety of stalls being run by parents reflecting this. In the year ended 31 August 2025, the summer fair raised £10,912 (2024: £11,426) which also included sponsorship of the event by a local Ealing based estate agent.

## **Annual Report for the year ended 31 August 2025 (continued)**

### **Activities (continued):**

The Christingle Fair was the second largest fund raising event of the year. This generated a profit of £8,794 (2024: £8,676), is well attended by parents and children from the school.

Due to the limitation of time commitment from parents, the chairs focussed on the more successful events from last year such as the school discos which contributed £5,152 profit (2024: £5,065).

Regular events such second hand uniform sales and non-uniform days continue to provide a steady flow of donations, through the year.

During the year, there were no specific large items that the charity was involved with funding. Instead, the teachers at the school identified smaller items which the charity agreed to fund at the AGM that took place on 3 October 2024.

The charity considers the public benefit of the activities it undertakes. The main beneficiaries of the charities work are the children in the local community who attend the school. The charity also works with local businesses by partnering with them through sponsorship of events, and the donation of gifts that are used to organise raffles. The charity also considers the children at the school and their backgrounds. It makes contributions to a hardship fund that is maintained by the school. The hardship fund helps children from families that may be experiencing financial difficulties to help them pay for school uniforms and other items that they need to attend the school.

Many of the activities are performed by volunteers. These are generally parents of the children who attend the school and teachers. They volunteer their time to help run events and donate goods and services to the charity. Teachers volunteer their time to help staff events where there are a large number of children in attendance. This ensures events run smoothly and there are sufficiently experienced qualified individuals to look after the children.

## **Annual Report for the year ended 31 August 2025 (continued)**

### **Achievements:**

The charity did not set itself a fund-raising target for the year ended 31 August 2025. The charity raised £47,347 (2024: £42,112) over the financial year, holding a full calendar of events.

The financial year ended 31 August 2025 was a year of building on learning from the prior year for the PTA chairs; focussing on the larger events, trying new events that would bring more profits, increasing donations such as corporate match funding whilst pausing smaller events that were demanding of time but drove little commercial benefit.

The Committee operated throughout the financial year by meeting typically informally on an ad hoc basis during term time to discuss events and other key matters. This was done through in person meetings to discuss fundraising events and how the PTA can support CTS school.

### **Donations to the school:**

The charity made a donation to the school of £42,000 (2024: £38,000) during the financial year. This donation was approved at the AGM that took place on 3 October 2024. This donation is recognised in the accounts for the year ended 31 August 2025 being the period in which it was approved by the AGM. The donation was to be used by the school to purchase equipment for use by the pupils. Included in this amount was a £3,000 donation to the hardship fund operated by the school.

### **Governance:**

The charity uses a constitution as the basis of its governance. The constitution was last updated on 11 October 2017. The constitution requires the charity to be managed by a committee of at least 2 members. The committee is formed of parents of the children who attend the school and is elected at an Annual General Meeting. All parents of children at the school and teachers are able to attend the AGM and due notice is given of the date of the meeting. Parents can nominate themselves to join the Committee. A shortlist of candidates is made available at the AGM. For a parent to be elected onto the Committee, they are required to be nominated by another individual at the meeting itself and then seconded by a separate person.

## Annual Report for the year ended 31 August 2025 (continued)

The new Committee that was elected on 3 October 2024 to oversee the charity during the financial year ended 31 August 2025 was as follows:

Name	Position
Veronica Bowker	Co-Chair
Katie Hargreaves	Co-Chair
Tamsin Newman	Treasurer
Joanna Bartocha	Committee Member
Marian Labib	Committee Member
Sarah Beattie	Committee Member
Helen Ward	Committee Member
Becky Blackwell	Committee Member
Dimitra Petrelli	Committee Member
Emily Murphy	Committee Member

The position of Chair of the Committee was shared over the course of the year ended 31 August 2025. The AGM also acts as a forum for the parents and teachers to approve the annual accounts. These are presented along with a financial review setting out the performance of the charity over the year.

### Financial Review:

Gross Income for the 12 months ended 31st August 2025 was £59,641 which was £2,942 higher than the prior year (2024: £56,699). The increase is contributed to success of the new events by the PTA, focus on more successful events from prior years and new sponsorship/ fundraising initiatives such as corporate match funding. Wider economic conditions, higher cost of living, coupled with inflation continues to impact the cost of goods for events. Net profit for the period was £47,347 which was a £5,235 increase on last year (2024: £42,112).

The Summer Fair has historically been the largest contributor to income for the PTA and this event made a profit of £10,912 (2024: £11,426). The Christingle fair was also an event that contributed significantly to the profit the PTA recognised for the year. This generated a profit of £8,794 (2024: £8,676)

Non-Uniform days at the school were also a success during the year, raising money with minimal effort. The PTA also sought to help families of the school out by receiving donations of second hand uniform from parents. This is then resold at a discounted price to reduce the cost of children's clothing,

The balance sheet as at 31 August 2025 was made up predominantly of the charities cash held at bank. Due to the school holiday period in August 2025, there is limited activity towards the year end date. As at the 31 August, the Charity had net assets of £53,058 (2024: £47,711). The net assets of the Charity reflect the amount that the Charity could pay to the school as a donation.

The Charity keeps a reserve amount in its bank account to help fund events. A donation was approved to be made to the school of £42,000 at the AGM on 3 October 2024. This total included a £3,000 contribution to the hardship fund which was also approved at the same meeting.

Subsequent to the year end, the AGM held on 7 October 2025 approved a donation to the school of £50,000. This included a £3,000 donation to the school's hardship fund. The net assets and cash balance of £53,058 at the end of the financial year were more than sufficient to cover the donations made to the school post the year end. The payment will be reflected in the financial year ended 31 August 2026.

On the basis that the net asset value after the donations above remained positive and the discretionary nature of donations made by the charity, the Committee considers that the Charity will continue as a going concern for a period of at least the next 12 months. The Charity does not have any staff costs or contracted expenditure that would create any additional future liabilities. The charity expects to generate lower income levels in the year ended 2026 as the macroeconomic environment continues to deteriorate and people have less disposable income to spend at fundraising events.

## Annual Report for the year ended 31 August 2025 (continued)

### Financial Review (continued):

The Charity has a number of sources of funds with a reliance upon income raised by fund raising events. It works in partnership with local businesses to secure sponsorship of certain events. It also generates income from donations and reclaims Gift Aid on these donations were possible. The Charity is not reliant upon single large donors and can operate fund raising events independently.

### Events after the balance sheet date:

An AGM was held on 7 October 2025. At the meeting, a donation was approved to be made to the school of £50,000. This included a donation of £3,000 to the hardship fund which was also approved at the same meeting. These donations are not reflected in the accounts for the year ended 31 August 2025.

At the AGM on the 7 October 2025, changes to the Committee was elected to manage the charity over the financial year ended 31 August 2025. The individuals elected and the positions they are taking up are set out below:

Name	Position
Emily Murphy	Chair
Donna Elsey	Vice Chair
Tamsin Newman	Treasurer
Joanna Bartocha	Committee Member
Marian Labib	Committee Member
Sarah Beattie	Committee Member
Helen Ward	Committee Member
Becky Blackwell	Committee Member
Dimitra Petrelli	Committee Member
Victoria Maskens	Committee Member

The charity has been able to continue fundraising events during the financial year ending 31 August 2025. The charity has minimal contractual outgoings and sufficient reserves to cover them for the foreseeable future. The charity expects to continue as a going concern and the accounts are prepared on this basis.

Signed: T. Newman

Name: Tamsin Newman

Date: 6 May 2026

### Independent examiners report on the accounts

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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 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.

Signed: Charlotte Furness Date: 6/5/2026

Name: Charlotte Furness Address: Hornchurch RM11 3RS.

**Statement of Financial Activities for Christ the Saviour CE Primary School PTA for  
the year ended 31 August 2025**

	Year ended 31 August 2025	Year ended 31 August 2024
<b><u>Incoming Resources</u></b>	Note	£
Voluntary Income and Donations		0
Fund raising events	2	59,464
Interest income		177
<b>Total incoming resources</b>		<b>59,641</b>
		<b>56,699</b>
<b><u>Resources Expended</u></b>		
Fund raising costs	2	(11,935)
Other expenses		(358)
<b>Total resources expended</b>		<b>(12,293)</b>
		<b>(14,587)</b>
<b>Net income resources before donations to the school</b>		<b>47,347</b>
		<b>42,112</b>
Donations to the school	3	(42,000)
		(38,000)
<b><u>Net Incoming resources</u></b>		<b>5,347</b>
		<b>4,112</b>
<b>Total funds brought forward</b>		<b>47,711</b>
Net incoming resources		5,347
<b>Total funds carried forward</b>		<b>53,058</b>
		<b>47,711</b>

**Statement of assets and liabilities for Christ the Saviour CE Primary School PTA for the year ended  
31 August 2025**

<b><u>Assets</u></b>	<b>Note</b>	<b>31 August 2025</b>	<b>31 August 2024</b>
Cash at bank		11,190	11,078
Cash deposits at bank		41,868	36,634
Debtors	4		
<b>Total assets</b>		<b>53,058</b>	<b>47,711</b>
 <b><u>Liabilities</u></b>	 5		
 <b><u>Net Assets</u></b>		 <b>53,058</b>	 <b>47,711</b>
 <b><u>Capital Accounts</u></b>			
Retained earnings		53,058	47,711
<b>Total capital</b>		<b>53,058</b>	<b>47,711</b>

Signed: TNewman

Date: 6/5/26

Tamsin Newman - Treasurer

## **Notes to the accounts**

### **Note 1 – Accounting policies**

The charity generates income through fund raising events. These are targeted at the children and parents of the school with teacher support. The charity will spend money to host these events and purchase stock to sell at them. The events are hosted by members of the PTA Committee, teachers and parents of the school who give their time free of charge to assist.

#### ***Basis of accounting:***

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

There have been no changes to accounting policies or material errors identified in the accounting period.

#### ***Going concern:***

The accounts have been prepared on a going concern basis. The charity's expenditure is on fund raising events and it has minimal ongoing obligations or expenditure requirements. As such, the PTA Committee who oversee the charity are of the view that the charity has sufficient resources to meet its obligations for the next 12 months and will continue to operate as a going concern.

#### ***Income***

Income is received by the charity from a number of sources which include:

- organising fund raising and sponsored events;
- receiving donations from parents and other sources;
- earning interest on its cash deposits.

Income is recognised in the statement of financial activity when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Interest income is recognised in the statement of financial activity when it is received.

## **Notes to the accounts (continued)**

### **Note 1 – Accounting policies (continued)**

#### ***Income (continued)***

Income from fund raising events is recognised at the point in time at which the event takes place.

Gift Aid receivable is included within income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered part of that gift and is treated as an addition to the initial donation unless the donor or the terms of the appeal have specified otherwise.

The charity did not receive any grants during the period (2024: nil).

Donated goods and services received (included those for resale) are not included in the statement of financial activities due to the impractical nature of measuring them. Cash donations are recognised at the value of the cash received.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the statement of financial activity as incoming resources when receivable. Goods donated which have a value of less than £1,000 are not recognised on the balance sheet. The Trustees assess any gifts donated over the value of £1,000 to determine whether the asset should be capitalised on balance sheet.

Gifts in kind for use by the charity are included in the statement of financial activity as income from donations when receivable.

Sponsorship income is recognised in the statement of financial activity when the event has taken place and the obligation giving rise to the terms and conditions of the agreement have been met.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### ***Expenditure***

Expenditure is recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fund raising costs represent the costs associated with hosting events organised by the charity and attended by parents, teachers, children, friends and family from the school. They are accrued as and when the legal or constructive obligation to make a payment arises.

Other expenses represent costs incurred by the charity that are not linked to fund raising activity. They include bank charges, miscellaneous charges and membership fees to Parentkind, a national UK PTA association.

## **Notes to the accounts (continued)**

### **Note 1 – Accounting policies (continued)**

#### ***Expenditure (continued)***

Donations made by the charity to the school are recognised in the financial year in which an obligation to make a payment by the charity to the school arises. This is typically when they are approved at the annual general meeting (AGM) or have been approved by parents from the school who are entitled to vote at an AGM.

#### ***Assets***

The charity does not have any fixed assets. Fixed assets are recognised when they have an initial value of £1,000 or more and the capitalisation of them is considered appropriate by the trustees.

Debtors are measured on initial recognition at the settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

The Charity has cash at bank and cash deposits with a maturity date of less than one year. They are held for investment purposes and to meet short term cash commitments as they fall due.

#### ***Liabilities***

The charity has minimal liabilities as at the balance sheet date. This is due to the charity paying for most of the services that it received up front. Also, the charity operates around the school year and there are minimal events organised or in place around the month of August due to school holidays.

#### ***Capital accounts***

Capital accounts represent retained earnings for the charity. All funds are restricted in that they can only be used under the terms of the memorandum and articles of the charity, to make donations to the Christ the Saviour CE primary school.

#### ***Employees***

The charity does not have any employees.

## Notes to the accounts (continued)

### **Note 2 – Fund raising events income and expenditure**

<b>Fund Raising Event</b>	<b>Year ended 2025</b>		<b>Year ended 2024</b>	
	<b>Income</b>	<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>
	<b>(£)</b>	<b>(£)</b>	<b>(£)</b>	<b>(£)</b>
Just Giving / Paypal / Donations	3,852	0	0	0
Second Hand Uniform	1,159	0	1,765	0
Christmas Cards	1,321	0	1,172	0
Santa Letters	626	(120)	455	0
Elfridges Stall	3,988	(2,017)	2,727	(2,418)
Santa Dash	1,060	(274)	1,013	(230)
Christingle fair	11,396	(2,602)	10,540	(1,864)
Mini mile/Ealing half	1,249	0	795	0
Easy fundraising	1,043	0	788	0
PTA Xmas party	3,211	(322)	4,271	(2,015)
Book reading challenge	1,789	0	2,528	0
Recycling company clothes	583	0	148	0
Parent reception breakfast	226	(5)	90	(59)
Grove Discos	4,558	(1,906)	2,635	(30)
World book day stall	0	0	151	0
Easter craft	409	(162)	1,371	(99)
Book sale	666	0	536	0
Broadway Disco	2,500	0	4,701	(2,241)
Summer Fair	15,346	(4,434)	16,765	(5,339)
Non-uniform day	997	0	2,449	0
Year 6 production stall	433	(62)	1,239	0
Gift Aid			35	0
MacMillan coffee morning			311	0
Dance party	414	0	0	0
Ice creams	423	(88)	0	0
Teddy Bear Picnic	311	0	0	0
Christmas jumper day	293	0	0	0
Tea Towels (New)	1,611	0	0	0
Expenses		(358)		
Interest	177			
	<b>59,641</b>	<b>(12,351)</b>	<b>56,486</b>	<b>(14,294)</b>

The table above sets out the income and expenditure for each of the fundraising events held over the course of the financial year.

### **Note 3 – Donations to the school**

The charity made donations to the school of £42,000 (2024: £38,000) during the financial year which was approved at the AGM that took place on 3 October 2024. This donation is recognised in the accounts for the year ended 31 August 2025 being the period in which it was approved by the AGM.

**Notes to the accounts (continued)**

Included in this amount was a £3,000 (2024: £3,000) donation to the hardship fund operated by the school.

An AGM was held on 3 October 2024. At the meeting, a donation was approved to be made to the school of £42,000. This included a donation of £3,000 to the hardship fund which was also approved at the same meeting. These donations are not reflected in the accounts for the year ended 31 August 2024 as no obligation to make the donation arose in the financial year.

**Note 4 – Debtors**

There were no debtors at year end (2024: nil).

**Note 5 – Liabilities**

There were no outstanding liabilities at the balance sheet date.

**CHRIST THE SAVIOUR CE PRIMARY SCHOOL PTA**

England & Wales - Charity number 289889

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# Accounts

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### Independent examiners report on the accounts

#### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

#### Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

#### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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 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.

Signed: \_\_\_\_\_

*Neily*

Date:

*21/2/25*

Name:

*NEIL COWLING*

Address:

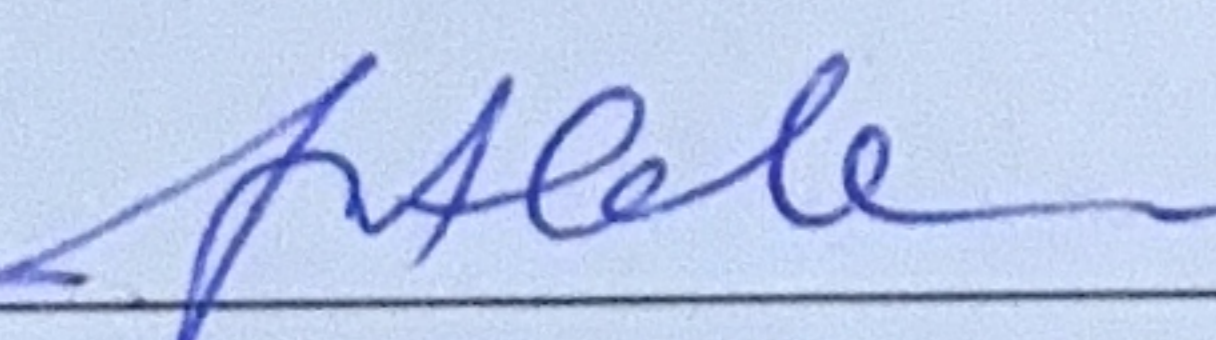
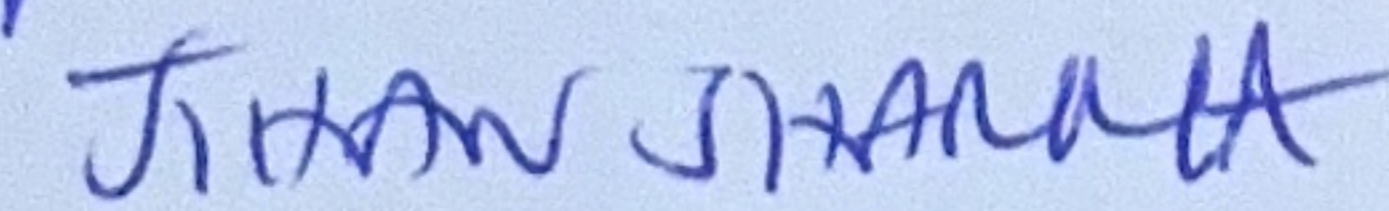
*1 TOLN PARK LANE  
LONDON  
SE12 8PX*

Statement of Financial Activities for Christ the Saviour CE Primary School PTA for  
the year ended 31 August 2024

	Note	Year ended 31 August 2024	Year ended 31 August 2023
		£	£
<b><u>Incoming Resources</u></b>			
Voluntary Income and Donations		0	0
Fund raising events	2	56,486	50,913
Interest income		213	60
<b>Total incoming resources</b>		<b><u>56,699</u></b>	<b><u>50,973</u></b>
<b><u>Resources Expended</u></b>			
Fund raising costs	2	(14,294)	(12,611)
Other expenses		(294)	(224)
<b>Total resources expended</b>		<b><u>(14,587)</u></b>	<b><u>(12,835)</u></b>
<b>Net income resources before donations to the school</b>		<b><u>42,112</u></b>	<b><u>38,138</u></b>
Donations to the school	3	<u>(38,000)</u>	<u>(50,000)</u>
COVID-19 donations	3	—	—
<b><u>Net Incoming resources</u></b>		<b><u>4,112</u></b>	<b><u>(11,862)</u></b>
<b>Total funds brought forward</b>		<b>43,599</b>	<b>55,461</b>
Net incoming resources		4,112	(11,862)
<b>Total funds carried forward</b>		<b><u>47,711</u></b>	<b><u>43,599</u></b>

Statement of assets and liabilities for Christ the Saviour CE Primary School PTA for the year ended  
31 August 2024

<u>Assets</u>	Note	31 August 2024 £	31 August 2023 £
Cash at bank		11,078	35,209
Cash deposits at bank		36,634	8,390
Debtors	4	0	0
<b>Total assets</b>		<b><u>47,711</u></b>	<b><u>43,599</u></b>
 <u>Liabilities</u>	5	-	-
 <u>Net Assets</u>		<b><u>47,711</u></b>	<b><u>43,599</u></b>
 <u>Capital Accounts</u>			
Retained earnings		47,711	43,599
<b>Total capital</b>		<b><u>47,711</u></b>	<b><u>43,599</u></b>

Signed:   
  
 Jihan Sharma - Treasurer

Date: 10/02/25

## Notes to the accounts

### **Note 1 – Accounting policies**

The charity generates income through fund raising events. These are targeted at the children and parents of the school with teacher support. The charity will spend money to host these events and purchase stock to sell at them. The events are hosted by members of the PTA Committee, teachers and parents of the school who give their time free of charge to assist.

#### ***Basis of accounting:***

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

There have been no changes to accounting policies or material errors identified in the accounting period.

#### ***Going concern:***

The accounts have been prepared on a going concern basis. The charity's expenditure is on fund raising events and it has minimal ongoing obligations or expenditure requirements. As such, the PTA Committee who oversee the charity are of the view that the charity has sufficient resources to meet its obligations for the next 12 months and will continue to operate as a going concern.

#### ***Income***

Income is received by the charity from a number of sources which include:

- organising fund raising and sponsored events;
- receiving donations from parents and other sources;
- earning interest on its cash deposits.

Income is recognised in the statement of financial activity when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Interest income is recognised in the statement of financial activity when it is received.

## Notes to the accounts (continued)

### **Note 1 – Accounting policies (continued)**

#### *Income (continued)*

Income from fund raising events is recognised at the point in time at which the event takes place.

Gift Aid receivable is included within income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered part of that gift and is treated as an addition to the initial donation unless the donor or the terms of the appeal have specified otherwise.

The charity did not receive any grants during the period (2021: nil).

Donated goods and services received (included those for resale) are not included in the statement of financial activities due to the impractical nature of measuring them. Cash donations are recognised at the value of the cash received.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the statement of financial activity as incoming resources when receivable. Goods donated which have a value of less than £1,000 are not recognised on the balance sheet. The Trustees assess any gifts donated over the value of £1,000 to determine whether the asset should be capitalised on balance sheet.

Gifts in kind for use by the charity are included in the statement of financial activity as income from donations when receivable.

Sponsorship income is recognised in the statement of financial activity when the event has taken place and the obligation giving rise to the terms and conditions of the agreement have been met.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### *Expenditure*

Expenditure is recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fund raising costs represent the costs associated with hosting events organised by the charity and attended by parents, teachers, children, friends and family from the school. They are accrued as and when the legal or constructive obligation to make a payment arises.

Other expenses represent costs incurred by the charity that are not linked to fund raising activity. They include bank charges, miscellaneous charges and membership fees to Parentkind, a national UK PTA association.

## Notes to the accounts (continued)

### **Note 1 – Accounting policies (continued)**

#### ***Expenditure (continued)***

Donations made by the charity to the school are recognised in the financial year in which an obligation to make a payment by the charity to the school arises. This is typically when they are approved at the annual general meeting (AGM) or have been approved by parents from the school who are entitled to vote at an AGM.

#### ***Assets***

The charity does not have any fixed assets. Fixed assets are recognised when they have an initial value of £1,000 or more and the capitalisation of them is considered appropriate by the trustees.

Debtors are measured on initial recognition at the settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

The Charity has cash at bank and cash deposits with a maturity date of less than one year. They are held for investment purposes and to meet short term cash commitments as they fall due.

#### ***Liabilities***

The charity has minimal liabilities as at the balance sheet date. This is due to the charity paying for most of the services that it received up front. Also, the charity operates around the school year and there are minimal events organised or in place around the month of August due to school holidays.

#### ***Capital accounts***

Capital accounts represent retained earnings for the charity. All funds are restricted in that they can only be used under the terms of the memorandum and articles of the charity, to make donations to the Christ the Saviour CE primary school.

#### ***Employees***

The charity does not have any employees.

**Notes to the accounts (continued)**

**Note 2 – Fund raising events income and expenditure**

<u>Fund Raising Event</u>	<u>Year ended 2024</u>		<u>Year ended 2023</u>	
	<u>Income (£)</u>	<u>Expenditure (£)</u>	<u>Income (£)</u>	<u>Expenditure (£)</u>
Teddy Bears Picnic	0	0	511	0
Second Hand Uniform	1,765	0	1,397	0
Fireworks craft event	0	0	430	(13)
Quiz Night (November) replaced by PTA Xmas party	0	0	1,660	(954)
Christmas Cards	1,172	0	814	0
Santa Letters	455	0	651	0
Elfridges Stall	2,727	(2,418)	4,445	(1,866)
Santa Dash	1,013	(230)	951	(350)
Christingle fair	10,540	(1,864)	11,423	(2,859)
Sweet sale	0	0	581	0
Give as you live / Mini mile	795	0	571	0
Easy fundraising (New)	788	0	0	0
PTA Xmas party (New)	4,271	(2,015)	0	0
Book reading challenge (New)	2,528	0	0	0
Recycling company clothes (New)	148	0	0	0
Parent reception breakfast	90	(59)	0	0
Ecokids	0	0	172	0
Grove Discos	2,635	(30.0)	1,994	(12)
Pancake stall	0	0	225	(40)
World book day stall	151	0	101	0
Mothers day flowers	0	0	19	0
Easter stall	1,371	(99)	299	(54)
Quiz Night (May) Donation as cancelled event	0	0	400	0
Book sale	536	0	199	0
Broadway Disco	4,701	(2,241)	3,573	(1,580)
Summer Fair	16,765	(5,339)	16,033	(3,968)
Diamond Jubilee	0	0	992	(15)
Non-uniform day	2,449	0	2,309	0
Amazon Smile Scheme	0	0	60	0
Year 6 production stall	1,239	0	533	0
Gift Aid	35	0	29	0
MacMillan coffee morning	311	0	260	(259)
CTS Canvas bags with logo	0	0	30	(642)
Valentines day stall	0	0	256	0
	<b>56,486</b>	<b>(14,294)</b>	<b>50,913</b>	<b>(12,611)</b>

The table above sets out the income and expenditure for each of the fundraising events held over the course of the financial year.

### **Note 3 – Donations to the school**

The charity made donations to the school of £38,000 (2023: £50,000) during the financial year which was approved at the AGM that took place on 4 October 2023. This donation is recognised in the accounts for the year ended 31 August 2024 being the period in which it was approved by the AGM. Included in this amount was a £3,000 (2023: £5,000) donation to the hardship fund operated by the school.

An AGM was held on 3 October 2024. At the meeting, a donation was approved to be made to the school of £42,000. This included a donation of £3,000 to the hardship fund which was also approved at the same meeting. These donations are not reflected in the accounts for the year ended 31 August 2024 as no obligation to make the donation arose in the financial year.

### **Note 4 – Debtors**

There were no debtors at year end (2023: nil).

### **Note 5 – Liabilities**

There were no outstanding liabilities at the balance sheet date.

**CHRIST THE SAVIOUR CE PRIMARY SCHOOL PTA**

England & Wales - Charity number 289889

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# Accounts

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**Christ the Saviour CE Primary School PTA**

(registered charity number in England and Wales 289889)

**Financial statements for the year ended 31 August 2023**

Registered address:

Christ the Saviour CE Primary School

The Grove

Ealing

London

W5 5DX

## Annual Report for the year ended 31 August 2023

**Registered charity number in England and Wales: 289889**

The Charities registered name is Christ the Saviour Church of England (CE) Primary School Parent Teachers Association (PTA). It is also referred to as Christ the Saviour PTA or CTS PTA.

### **Background:**

Christ the Saviour PTA is a charity that works in the London Borough of Ealing, England. It partners teaching staff and parents with the aim of raising funds for Christ the Saviour CE Primary school. The school is a Christian faith school providing education to children in the local area. The age range of the children who attend the school is from 3 years old for those who attend the nursery, up to the age of 11 in year 6. The school is based on two sites in central Ealing. The Grove site is used by those children in Nursery up to year 2 and the Broadway site is used for years 3 to 6.

The parents and teachers work together to organise a number of social and fund-raising events over the course of the academic school year from early September through to mid-July. Events are typically organised for children and parents. The charity uses the funds raised from these events to make donations to the school. The school then uses these funds to purchase additional equipment to help enrich the education of the children who attend the school.

Donations to the school are approved at the Annual General Meeting (AGM) which all school parents and teachers can attend. Where it is not possible to approve a donation to the school at the AGM, approval is sought from parents who have children attending the school.

### **Purpose:**

The purpose of the charity is to advance the education of children at Christ the Saviour CE Primary School by developing effective relationships between the staff, parents and others associated with the school. This is done by engaging in activities or providing facilities or equipment which support the school and advance the education of pupils.

### **Activities:**

The charity organises social events and fundraising activities. The PTA was able to deliver a full calendar of fundraising activities in the financial year despite adverse socio-economic conditions such as increased inflation and cost of living crisis. The PTA were mindful of this when organising the activities. The largest event was the annual summer fair which took place in July 2023. It is attended by children, parents, teachers, friends and family from the school. The fair has a wide range of stalls that provide fun activities and also sells food, drink, and donated goods to raise funds. The fair aims to incorporate the diverse background and cultures of pupils who attend the school with a variety of stalls being run by parents reflecting this. In the year ended 31 August 2023, the summer fair raised £12,064 (2022: £12,907) which also included sponsorship of the event by a local Ealing based estate agent.

## **Annual Report for the year ended 31 August 2023 (continued)**

### **Activities (continued):**

The Christingle Fair was the second largest fund raising event of the year. This generated a profit of £8,564 (2022: £8,627), and was well attended by parents and children who attend the school. This event took place in December 2022, and is well-loved.

A lot of the small events were carried out this as per last financial year with a new management team. Due to the success of the discos in previous year and quick sell-out, more of these events were held in this financial year and contributed £3,310 profit (2022: £4,254).

Whilst the events had similar takings as last year, inflationary pressures has meant that the expenditure has increased across all or most of the events, reducing profit.

Regular events such second hand uniform sales and non-uniform days continue to provide a steady flow of donations, through the year.

During the year, there were no specific large items that the charity was involved with funding. Instead, the teachers at the school identified smaller items which the charity agreed to fund at the AGM that took place on 4 October 2022.

The charity considers the public benefit of the activities it undertakes. The main beneficiaries of the charities work are the children in the local community who attend the school. The charity also works with local businesses by partnering with them through sponsorship of events, and the donation of gifts that are used to organise raffles. The charity also considers the children at the school and their backgrounds. It makes contributions to a hardship fund that is maintained by the school. The hardship fund helps children from families that may be experiencing financial difficulties to help them pay for school uniforms and other items that they need to attend the school.

Many of the activities are performed by volunteers. These are generally parents of the children who attend the school and teachers. They volunteer their time to help run events and donate goods and services to the charity. Teachers volunteer their time to help staff events where there are a large number of children in attendance. This ensures events run smoothly and there are sufficiently experienced qualified individuals to look after the children.

## Annual Report for the year ended 31 August 2023 (continued)

### Achievements:

The charity did not set itself a fund-raising target for the year ended 31 August 2023 given the new management team, economic uncertainty, inflation and cost of living crisis. The charity raised £38,138 (2022 £53,288) over the financial year, holding a full calendar of events.

The financial year ended 31 August 2023 was a year of learning and settling for the new management team and stability was created through holding similar events as prior year, especially the successful ones. The new Co-Chair persons for this year were guided by previous Co-chair to ensure a smooth transition.

The Committee operated throughout the financial year by meeting typically informally on an ad hoc basis during term time to discuss events and other key matters. This was done through in person meetings and sometimes virtually through the use of Zoom calls to discuss fundraising events and how the PTA can support CTS school.

### Donations to the school:

The charity made a donation to the school of £50,000 (2022: £23,000) during the financial year. This donation was approved at the AGM that took place on 4 October 2022. This donation is recognised in the accounts for the year ended 31 August 2023 being the period in which it was approved by the AGM. The donation was to be used by the school to purchase equipment for use by the pupils. Included in this amount was a £5,000 donation to the hardship fund operated by the school.

### Governance:

The charity uses a constitution as the basis of its governance. The constitution was last updated on 11 October 2017. The constitution requires the charity to be managed by a committee of at least 2 members. The committee is formed of parents of the children who attend the school and is elected at an Annual General Meeting. All parents of children at the school and teachers are able to attend the AGM and due notice is given of the date of the meeting. Parents can nominate themselves to join the Committee. A shortlist of candidates is made available at the AGM. For a parent to be elected onto the Committee, they are required to be nominated by another individual at the meeting itself and then seconded by a separate person.

The new Committee that was elected on 4 October 2022 to oversee the charity during the financial year ended 31 August 2023 was as follows:

Name	Position
Veronica Bowker	Co-Chair
Viola Gruda	Co-Chair
Jihan Sharma	Treasurer
Helen Haynes	Committee Member
Laura Cross	Committee Member
Veebha Wiggin	Committee Member
Hannah Walton	Committee Member
Katie Hargreaves	Committee Member

Apple Fiel	Committee Member
Donna Eley	Committee Member

The position of Chair of the Committee was shared over the course of the year ended 31 August 2023. The AGM also acts as a forum for the parents and teachers to approve the annual accounts. These are presented along with a financial review setting out the performance of the charity over the year.

## Annual Report for the year ended 31 August 2023 (continued)

### Financial Review:

Gross Income for the 12 months ended 31st August 2023 was £50,973 which was £13,608 lower than the prior year (2022: £64,581). The reduction is attributed to wider economic conditions, higher cost of living, coupled with inflation which impacted the cost of goods for events. The PTA also had lower parent donations and sponsored events which made a significant contribution last financial year (2023: £571, 2022: £7,037). Net profit for the period was £38,138 which was a £15,150 decrease on last year (2022: £53,288).

The Summer Fair has historically been the largest contributor to income for the PTA and this event made a profit of £12,064 (2022: £12,907). The Christingle fair was also an event that contributed significantly to the profit the PTA recognised for the year. This generated a profit of £8,564 (2022: £8,627)

Non-Uniform days at the school were also a success during the year raising £2,309 (2022: £2,526). The PTA also sought to help families of the school out by receiving donations of second hand uniform from parents. This is then resold at a discounted price to reduce the cost of children's clothing and the proceeds of this resulted in the PTA recognising a profit of £1,397 (2022: 2,698).

The balance sheet as at 31 August 2023 was made up predominantly of the charities cash held at bank. Due to the school holiday period in August 2023, there is limited activity towards the year end date. As at the 31 August, the Charity had net assets of £43,599 (2022: £55,461). The net assets of the Charity reflect the amount that the Charity could pay to the school as a donation.

The Charity keeps a reserve amount in its bank account to help fund events. A donation was approved to be made to the school of £50,000 at the AGM on 4 October 2022. This total included a £5,000 contribution to the hardship fund which was also approved at the same meeting.

Subsequent to the year end, the AGM held on 4 October 2023 approved a donation to the school of £38,000. This included a £3,000 donation to the school's hardship fund. The net assets and cash balance of £43,599 at the end of the financial year were more than sufficient to cover the donations made to the school post the year end. The payment will be reflected in the financial year ended 31 August 2024.

On the basis that the net asset value after the donations above remained positive and the discretionary nature of donations made by the charity, the Committee considers that the Charity will continue as a going concern for a period of at least the next 12 months. The Charity does not have any staff costs or contracted expenditure that would create any additional future liabilities. The charity expects to generate lower income levels in the year ended 2024 as the macroeconomic environment continues to deteriorate and people have less disposable income to spend at fundraising events.

## Annual Report for the year ended 31 August 2023 (continued)

### Financial Review (continued):

The Charity has a number of sources of funds with a reliance upon income raised by fund raising events. It works in partnership with local businesses to secure sponsorship of certain events. It also generates income from donations and reclaims Gift Aid on these donations were possible. The Charity is not reliant upon single large donors and can operate fund raising events independently.

### Events after the balance sheet date:

An AGM was held on 4 October 2023. At the meeting, a donation was approved to be made to the school of £38,000. This included a donation of £3,000 to the hardship fund which was also approved at the same meeting. These donations are not reflected in the accounts for the year ended 31 August 2023.

At the AGM on the 4 October 2023, changes to the Committee was elected to manage the charity over the financial year ended 31 August 2023. The individuals elected and the positions they are taking up are set out below:

Name	Position
Veronica Bowker	Co-Chair
Katie Hargreaves	Co-Chair
Jihan Sharma	Treasurer
Laura Cross	Committee Member
Veebha Wiggins	Committee Member
Hannah Walton	Committee Member
Nigel Houghton	Committee Member
Apple Fiel	Committee Member
Viols Gruda	Committee Member
Joanna Bartocha	Committee Member
Donna Elsey	Committee Member

The charity has been able to recommence fundraising events in accordance with government guidance during the financial year ending 31 August 2024. The charity has minimal contractual outgoings and sufficient reserves to cover them for the foreseeable future. The charity expects to continue as a going concern and the accounts are prepared on this basis.

Signed:

Name: K HARGREAVES

Date: 07/06/2024

**Independent examiners report on the accounts**

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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 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.

Signed: Tamsin Newman Date: 7<sup>th</sup> JUNE 2024

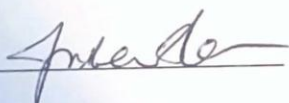
Name: TAM SIN NEWMAN Address: 44 CLOVELLY ROAD  
W5 5HE

Statement of Financial Activities for Christ the Saviour CE Primary School PTA for  
the year ended 31 August 2023

	Note	Year ended 31 August 2023	Year ended 31 August 2022
		£	£
<b><u>Incoming Resources</u></b>			
Voluntary Income and Donations		0	1,443
Fund raising events	2	50,913	63,133
Interest income		60	5
<b>Total incoming resources</b>		<b><u>50,973</u></b>	<b><u>64,581</u></b>
<b><u>Resources Expended</u></b>			
Fund raising costs	2	(12,611)	(10,928)
Other expenses		(224)	(365)
<b>Total resources expended</b>		<b><u>(12,835)</u></b>	<b><u>(11,293)</u></b>
<b>Net income resources before donations to the school</b>		<b><u>38,138</u></b>	<b><u>53,288</u></b>
Donations to the school	3	<u>(50,000)</u>	<u>(23,000)</u>
COVID-19 donations	3	—	—
<b><u>Net Incoming resources</u></b>		<b><u>(11,862)</u></b>	<b><u>30,288</u></b>
<b>Total funds brought forward</b>		<b>55,461</b>	<b>25,173</b>
Net incoming resources		(11,862)	30,288
<b>Total funds carried forward</b>		<b><u>43,599</u></b>	<b><u>55,461</u></b>

Statement of assets and liabilities for Christ the Saviour CE Primary School PTA for the year ended  
31 August 2023

<u>Assets</u>	Note	31 August 2023 £	31 August 2022 £
Cash at bank		35,209	3,711
Cash deposits at bank		8,390	51,007
Debtors	4	0	743
<b>Total assets</b>		<b><u>43,599</u></b>	<b><u>55,461</u></b>
<u>Liabilities</u>	5	-	-
<b>Net Assets</b>		<b><u>43,599</u></b>	<b><u>55,461</u></b>
<u>Capital Accounts</u>			
Retained earnings		43,599	55,461
<b>Total capital</b>		<b><u>43,599</u></b>	<b><u>55,461</u></b>

Signed: 

Date: 07/06/2024

Jihan Sharma - Treasurer

## Notes to the accounts

### **Note 1 – Accounting policies**

The charity generates income through fund raising events. These are targeted at the children and parents of the school with teacher support. The charity will spend money to host these events and purchase stock to sell at them. The events are hosted by members of the PTA Committee, teachers and parents of the school who give their time free of charge to assist.

#### ***Basis of accounting:***

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

There have been no changes to accounting policies or material errors identified in the accounting period.

#### ***Going concern:***

The accounts have been prepared on a going concern basis. The charity's expenditure is on fund raising events and it has minimal ongoing obligations or expenditure requirements. As such, the PTA Committee who oversee the charity are of the view that the charity has sufficient resources to meet its obligations for the next 12 months and will continue to operate as a going concern.

#### ***Income***

Income is received by the charity from a number of sources which include:

- organising fund raising and sponsored events;
- receiving donations from parents and other sources;
- earning interest on its cash deposits.

Income is recognised in the statement of financial activity when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Interest income is recognised in the statement of financial activity when it is received.

## Notes to the accounts (continued)

### **Note 1 – Accounting policies (continued)**

#### ***Income (continued)***

Income from fund raising events is recognised at the point in time at which the event takes place.

Gift Aid receivable is included within income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered part of that gift and is treated as an addition to the initial donation unless the donor or the terms of the appeal have specified otherwise.

The charity did not receive any grants during the period (2022: nil).

Donated goods and services received (included those for resale) are not included in the statement of financial activities due to the impractical nature of measuring them. Cash donations are recognised at the value of the cash received.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the statement of financial activity as incoming resources when receivable. Goods donated which have a value of less than £1,000 are not recognised on the balance sheet. The Trustees assess any gifts donated over the value of £1,000 to determine whether the asset should be capitalised on balance sheet.

Gifts in kind for use by the charity are included in the statement of financial activity as income from donations when receivable.

Sponsorship income is recognised in the statement of financial activity when the event has taken place and the obligation giving rise to the terms and conditions of the agreement have been met.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### ***Expenditure***

Expenditure is recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fund raising costs represent the costs associated with hosting events organised by the charity and attended by parents, teachers, children, friends and family from the school. They are accrued as and when the legal or constructive obligation to make a payment arises.

Other expenses represent costs incurred by the charity that are not linked to fund raising activity. They include bank charges, miscellaneous charges and membership fees to Parentkind, a national UK PTA association.

## Notes to the accounts (continued)

### **Note 1 – Accounting policies (continued)**

#### ***Expenditure (continued)***

Donations made by the charity to the school are recognised in the financial year in which an obligation to make a payment by the charity to the school arises. This is typically when they are approved at the annual general meeting (AGM) or have been approved by parents from the school who are entitled to vote at an AGM.

#### ***Assets***

The charity does not have any fixed assets. Fixed assets are recognised when they have an initial value of £1,000 or more and the capitalisation of them is considered appropriate by the trustees.

Debtors are measured on initial recognition at the settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

The Charity has cash at bank and cash deposits with a maturity date of less than one year. They are held for investment purposes and to meet short term cash commitments as they fall due.

#### ***Liabilities***

The charity has minimal liabilities as at the balance sheet date. This is due to the charity paying for most of the services that it received up front. Also, the charity operates around the school year and there are minimal events organised or in place around the month of August due to school holidays.

#### ***Capital accounts***

Capital accounts represent retained earnings for the charity. All funds are restricted in that they can only be used under the terms of the memorandum and articles of the charity, to make donations to the Christ the Saviour CE primary school.

#### ***Employees***

The charity does not have any employees.

## Notes to the accounts (continued)

### Note 2 – Fund raising events income and expenditure

<u>Fund Raising Event</u>	<u>Year ended 2023</u>		<u>Year ended 2022</u>	
	<u>Income (£)</u>	<u>Expenditure (£)</u>	<u>Income (£)</u>	<u>Expenditure (£)</u>
Ealing Half Marathon	0	0	2,122	0
Teddy Bears Picnic	511	0	642	(68)
Second Hand Uniform	1,397	0	2,698	0
Fireworks craft event	430	(13)	912	(205)
Quiz Night (November)	1,660	(954)	1,805	(676)
Bingo	0	0	658	0
Christmas Cards	814	0	1,348	(41)
Santa Letters	651	0	669	(19)
Elfridges Stall	4,445	(1,866)	3,604	(1,738)
Santa Dash	951	(350)	1,842	(184)
Christmas raffle	0	0	0	0
Donuts sale	0	0	940	(325)
Christingle fair	11,423	(2,859)	10,473	(1,847)
Sweet sale	581	0	416	(156)
Give as you live / Mini mile	571	0	15	0
Year 3 Christmas card sale	0	0	116	0
Bingo - Feb	0	0	216	0
Bingo - March	0	0	0	0
Pilates and Yoga	0	0	134	0
Ecokids	172	0	325	0
Cake Sales	0	0	1,145	0
Summer stalls - ice creams	0	0	0	0
Grove Discos	1,994.3	(11.5)	1,362	(30)
Pancake stall	225	(40)	231	0
World book day stall	101	0	525	0
COVID-19 Fundraising appeal	0	0	0	0
Mothers day flowers	19	0	697	(453)
Easter stall	299	(54)	329	(91)
Bingo - June	0	0	130	0
Quiz Night (May) Donation as cancelled event	400	0	1,793	(458)
Book sale	199	0	409	0
Broadway Disco	3,573	(1,580)	3,851	(928)
Silver trail	0	0	2,644	(55)
Water bottles	0	0	6	0
Summer Fair	16,033	(3,968)	16,498	(3,591)
Summer term raffle	0	0	0	0
Sponsored event	0	0	0	0
Diamond Jubilee	992	(15)	356	(49)

## Notes to the accounts (continued)

### **Note 2 – Fund raising events income and expenditure**

London to Brighton sponsored bike ride	0	0	868	0
Non-uniform day	2,309	0	2,526	0
Amazon Smile Scheme	60	0	68	0
Fathers day stall	0	0	500	(16)
Year 6 production stall	533	0	169	0
Gift Aid	29	0	94	0
MacMillan coffee morning	260	(259)	0	0
CTS Canvas bags with logo	30	(642)	0	0
Valentines day stall	256	0	0	0
	<b>50,913</b>	<b>(12,611)</b>	<b>63,133</b>	<b>(10,928)</b>

The table above sets out the income and expenditure for each of the fundraising events held over the course of the financial year.

### **Note 3 – Donations to the school**

The charity made donations to the school of £50,000 (2022: £23,000) during the financial year which was approved at the AGM that took place on 4 October 2022. This donation is recognised in the accounts for the year ended 31 August 2023 being the period in which it was approved by the AGM. Included in this amount was a £5,000 (2022: £2,000) donation to the hardship fund operated by the school.

An AGM was held on 4 October 2023. At the meeting, a donation was approved to be made to the school of £38,000. This included a donation of £3,000 to the hardship fund which was also approved at the same meeting. These donations are not reflected in the accounts for the year ended 31 August 2023 as no obligation to make the donation arose in the financial year.

### **Note 4 – Debtors**

There were no debtors at year end (2022: £743). Prior year debtors related to proceeds from a second-hand uniform sale held in late August 2022, not held until October in 2023

### **Note 5 – Liabilities**

There were no outstanding liabilities at the balance sheet date.

**CHRIST THE SAVIOUR CE PRIMARY SCHOOL PTA**

England & Wales - Charity number 289889

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# Accounts

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**Christ the Saviour CE Primary School PTA**

(registered charity number in England and Wales 289889)

**Financial statements for the year ended 31 August 2022**

**Registered address:**

**Christ the Saviour CE Primary School**

**The Grove**

**Ealing**

**London**

**W5 5DX**

## Annual Report for the year ended 31 August 2022

**Registered charity number in England and Wales: 289889**

The Charities registered name is Christ the Saviour Church of England (CE) Primary School Parent Teachers Association (PTA). It is also referred to as Christ the Saviour PTA or CTS PTA.

### **Background:**

Christ the Saviour PTA is a charity that works in the London Borough of Ealing, England. It partners teaching staff and parents with the aim of raising funds for Christ the Saviour CE Primary school. The school is a Christian faith school providing education to children in the local area. The age range of the children who attend the school is from 3 years old for those who attend the nursery, up to the age of 11 in year 6. The school is based on two sites in central Ealing. The Grove site is used by those children in Nursery up to year 2 and the Broadway site is used for years 3 to 6.

The parents and teachers work together to organise a number of social and fund-raising events over the course of the academic school year from early September through to mid-July. Events are typically organised for children and parents. The charity uses the funds raised from these events to make donations to the school. The school then uses these funds to purchase additional equipment to help enrich the education of the children who attend the school.

Donations to the school are approved at the Annual General Meeting (AGM) which all school parents and teachers can attend. Where it is not possible to approve a donation to the school at the AGM, approval is sought from parents who have children attending the school. Due to the impact of the COVID-19 pandemic, approval for donations have been made outside of the AGM to approve the provision of funds to support families of children who attended the school.

### **Purpose:**

The purpose of the charity is to advance the education of children at Christ the Saviour CE Primary School by developing effective relationships between the staff, parents and others associated with the school. This is done by engaging in activities or providing facilities or equipment which support the school and advance the education of pupils.

### **Activities:**

The charity organises social events and fundraising activities. The PTA's was able to largely deliver a full calendar of fundraising activities in the financial year as COVID restrictions were largely lifted. The largest of these events is the annual summer fair which took place in July 2022. It is attended by children, parents, teachers, friends and family from the school. The fair has a wide range of stalls that provide fun activities and also sells food, drink, and donated goods to raise funds. The fair aims to incorporate the diverse background and cultures of pupils who attend the school with a variety of stalls being run by parents reflecting this. In the year ended 31 August 2022, the summer fair raised £12,907 (2021: Nil) which also included sponsorship of the event by a local Ealing based estate agent.

The Christingle Fair was the second largest fund raising event of the year. This generated a profit of £8,627 (2021: Nil), and was well attended by parents and children who attend the

## Annual Report for the year ended 31 August 2022 (continued)

### Activities (continued):

school. This event took place in December 2021, and was a welcomed return to holding large in person events after the easing of COVID restrictions over the course of the year.

The year ended 31 August 2021 also saw the introduction of a number of additional fundraising events for the children. These included a fireworks craft event in November 2021, and the sale of donuts after school.

The PTA also returned to stage popular events during the year including two quiz nights which are attended by parents and teachers, school disco's for the children of both the Grove and the Broadway sites, and smaller events such as cake sales. The charity also benefited from some of the parents raising sponsorship of £868 through participating in the London to Brighton bike ride.

During the year, there were no specific large items that the charity was involved with funding. Instead, the teachers at the school identified smaller items which the charity agreed to fund at the AGM that took place on 29 September 2021.

The charity considers the public benefit of the activities it undertakes. The main beneficiaries of the charities work are the children in the local community who attend the school. The charity also works with local businesses by partnering with them through sponsorship of events, and the donation of gifts that are used to organise raffles. The charity also considers the children at the school and their backgrounds. It makes contributions to a hardship fund that is maintained by the school. The hardship fund helps children from families that may be experiencing financial difficulties to help them pay for school uniforms and other items that they need to attend the school.

Many of the activities are performed by volunteers. These are generally parents of the children who attend the school and teachers. They volunteer their time to help run events and donate goods and services to the charity. Teachers volunteer their time to help staff events where there are a large number of children in attendance. This ensures events run smoothly and there are sufficiently experienced qualified individuals to look after the children.

## **Annual Report for the year ended 31 August 2022 (continued)**

### **Achievements:**

The charity did not set itself a fund-raising target for the year ended 31 August 2022 due to the uncertainty of whether any events could be held during the pandemic. The charity raised £53,288 (2021 £24,987) over the financial year as it was able to hold a full calendar of events due to the easing of COVID restrictions.

The financial year ended 31 August 2022 was a year of stability in terms of leadership for the charity. The Co-Chair persons from the 2021 financial year end continued in seat to lead the PTA Committee. The Committee operated throughout the financial year by meeting typically informally on an ad hoc basis during term time to discuss events and other key matters. This was done through in person meetings and sometimes virtually through the use of Zoom calls to discuss fundraising events and how the PTA can support CTS school. Although the position of Committee Chair was shared during the year, the rôle of Vice Chair remained vacant.

### **COVID-19 response:**

During the course of the financial year ended 2021, the nation went into a number of national lockdowns to deal with the COVID-19 pandemic. This resulted in the school that the charity supports being closed for children for significant periods of time. The school was kept open for the children of key workers in line with government guidelines.

The charity reprioritised its activities in response to the COVID-19 pandemic, seeking to support the parents and teachers of the school in alternative ways. The national lockdowns and school closure to most of the children resulted in the PTA cancelling planned fundraising events that would have taken place. The cancellation of events resulted in a significant loss of income for the charity with the financial impact being difficult to reliably estimate and quantify given the nature of events the PTA holds.

In response to government restrictions introduced to deal with the pandemic, the PTA focused on supporting children and their families through the creation of a foodbank. This was specifically discussed with the headteacher of the school and was prioritised as an activity that the PTA would support alongside the school. The foodbank was a regular service provided at the school throughout the pandemic with the PTA providing food and support.

During the course of the financial year ended 31 August 2021, the COVID restrictions were largely lifted. This enabled the PTA to return to hosting in person events, and holding a full calendar of events. This was achieved in the face of uncertainty as to whether the UK government would reintroduce social distancing restrictions in the face of the Omicron outbreak in Q4 2021.

### **Donations to the school:**

The charity made a donation to the school of £23,000 (2021: 25,000) during the financial year. This donation was approved at the AGM that took place on 29 September 2021. This donation is recognised in the accounts for the year ended 31 August 2022 being the period in which it was approved by the AGM. The donation was to be used by the school to purchase equipment for use by the pupils. Included in this amount was a £2,000 donation to the hardship fund operated by the school.

**Governance:**

The charity uses a constitution as the basis of its governance. The constitution was last updated on 11 October 2017. The constitution requires the charity to be managed by a committee of at least 2 members. The committee is formed of parents of the children who attend the school and is elected at an Annual General Meeting. All parents of children at the school and teachers are able to attend the AGM and due notice is given of the date of the meeting. Parents can nominate themselves to join the Committee. A shortlist of candidates is made available at the AGM. For a parent to be elected onto the Committee, they are required to be nominated by another individual at the meeting itself and then seconded by a separate person.

The Committee that was elected on 29 September 2021 to oversee the charity during the financial year ended 31 August 2022 was as follows:

<b>Name</b>	<b>Position</b>
Helen Haynes	Co-Chair
Stephanie Sercombe	Co-Chair
Mark Beastall	Treasurer
Natalie Johnson	Committee Member
Laura Cross	Committee Member
Veebha Wiggins	Committee Member
Hannah Walton	Committee Member

The position of Chair of the Committee was shared over the course of the year ended 31 August 2022. The AGM also acts as a forum for the parents and teachers to approve the annual accounts. These are presented along with a financial review setting out the performance of the charity over the year.

## Annual Report for the year ended 31 August 2022 (continued)

### Financial Review:

Gross Income for the 12 months ended 31st August 2022 was £64,581 which was £36,328 higher than the prior year (2021: £28,253). The increase in income was caused by the removal of social distancing restrictions introduced by the UK Government to deal with the COVID-19 pandemic and the return to a full calendar of fundraising events. Net profit for the period was £53,288 which was a £28,301 increase on last year (2021: £24,987).

The Summer Fair has historically been the largest contributor to income for the PTA and this event made a profit of £12,907. The event was cancelled in 2021. The Christingle fair was also an event that contributed significantly to the profit the PTA recognised for the year. This generated a profit of £8,627, with no event taking place in 2021.

Non-Uniform days at the school were also a success during the year raising £2,526 (2021: £3,969). The PTA also sought to help families of the school out by receiving donations of second hand uniform from parents. This is then resold at a discounted price to reduce the cost of childrens clothing and the proceeds of this resulted in the PTA recognising a profit of £2,698 (2021: 2,513).

The balance sheet as at 31 August 2022 was made up predominantly of the charities cash held at bank. Due to the school holiday period in August 2022, there is limited activity towards the year end date. As at the 31 August, the Charity had net assets of £55,461 (2021: £25,173). The net assets of the Charity reflect the amount that the Charity could pay to the school as a donation.

The Charity keeps a reserve amount in its bank account to help fund events. A donation was approved to be made to the school of £23,000 at the AGM on 29 September 2021. This total included a £2,000 contribution to the hardship fund which was also approved at the same meeting.

Subsequent to the year end, the AGM held on 4 October 2022 approved a donation to the school of £50,000. This included a £5,000 donation to the school's hardship fund. The net assets and cash balance of £55,461 at the end of the financial year were more than sufficient to cover the donations made to the school post the year end. The payment will be reflected in the financial year ended 31 August 2023.

On the basis that the net asset value after the donations above remained positive and the discretionary nature of donations made by the charity, the Committee considers that the Charity will continue as a going concern for a period of at least the next 12 months. The Charity does not have any staff costs or contracted expenditure that would create any additional future liabilities. The charity expects to generate lower income levels in the year ended 2023 as the macroeconomic environment deteriorates and people have less disposable income to spend at fundraising events.

## Annual Report for the year ended 31 August 2022 (continued)

### Financial Review (continued):

The Charity has a number of sources of funds with a reliance upon income raised by fund raising events. It works in partnership with local businesses to secure sponsorship of certain events. It also generates income from donations and reclaims Gift Aid on these donations where possible. The Charity is not reliant upon single large donors and can operate fund raising events independently.

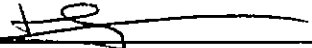
### Events after the balance sheet date:

An AGM was held on 4 October 2022. At the meeting, a donation was approved to be made to the school of £50,000. This included a donation of £5,000 to the hardship fund which was also approved at the same meeting. These donations are not reflected in the accounts for the year ended 31 August 2022. Approval was also provided at the AGM to continue to make additional donations to support the foodbank through the pandemic.

At the AGM on the 4 October 2022, a new Committee was elected to manage the charity over the financial year ended 31 August 2023. The individuals elected and the positions they are taking up are set out below:

Name	Position
Veronica Bowker	Co-Chair
Viola Gruda	Co-Chair
Jihan Sharma	Treasurer
Helen Haynes	Committee Member
Laura Cross	Committee Member
Veebha Wiggins	Committee Member
Hannah Walton	Committee Member
Katie Hargreaves	Committee Member

The charity has been able to recommence fundraising events in accordance with government guidance during the financial year ending 31 August 2023. The charity has minimal contractual outgoings and sufficient reserves to cover them for the foreseeable future. The charity expects to continue as a going concern and the accounts are prepared on this basis.

Signed: 

Name: HELEN HAYNES

Date: 16/5/23

## Independent examiners report on the accounts

### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

### Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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 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.

Signed:



Name:

David J. Park

Date:

21/5/23

Address:

W13 0HL

**Statement of Financial Activities for Christ the Saviour CE Primary School PTA for  
the year ended 31 August 2022**

	Note	Year ended 31 August 2022	Year ended 31 August 2021
		£	£
<b><u>Incoming Resources</u></b>			
Voluntary Income and Donations		1,443	936
Fund raising events	2	63,133	27,312
Interest income		<u>5</u>	<u>5</u>
<b>Total incoming resources</b>		<b><u>64,581</u></b>	<b><u>28,253</u></b>
<b><u>Resources Expended</u></b>			
Fund raising costs	2	(10,928)	(3,064)
Other expenses		(365)	(202)
<b>Total resources expended</b>		<b><u>(11,293)</u></b>	<b><u>(3,266)</u></b>
<b>Net income resources before donations to the school</b>		<b><u>53,288</u></b>	<b><u>24,987</u></b>
Donations to the school	3	<u>(23,000)</u>	<u>(25,000)</u>
COVID-19 donations	3	<u>-</u>	<u>(3,802)</u>
<b><u>Net Incoming resources</u></b>		<b><u>30,288</u></b>	<b><u>(3,815)</u></b>
<b>Total funds brought forward</b>		<b>25,173</b>	<b>28,988</b>
Net incoming resources		30,288	(3,815)
<b>Total funds carried forward</b>		<b><u>55,461</u></b>	<b><u>25,173</u></b>

**Statement of assets and liabilities for Christ the Saviour CE Primary School PTA for the year ended 31 August 2022**

<b><u>Assets</u></b>	<b>Note</b>	<b>31 August 2022</b>	<b>31 August 2021</b>
		<b>£</b>	<b>£</b>
Cash at bank		3,711	14,492
Cash deposits at bank		51,007	10,002
Debtors	4	743	679
<b>Total assets</b>		<b><u>55,461</u></b>	<b><u>25,173</u></b>
<b><u>Liabilities</u></b>	5	-	-
<b><u>Net Assets</u></b>		<b><u>55,461</u></b>	<b><u>25,173</u></b>
<b><u>Capital Accounts</u></b>			
Retained earnings		55,461	25,173
<b>Total capital</b>		<b><u>55,461</u></b>	<b><u>25,173</u></b>

Signed: 

Date: 16/5/23



HELEN HAYNES

## Notes to the accounts

### **Note 1 – Accounting policies**

The charity generates income through fund raising events. These are targeted at the children and parents of the school with teacher support. The charity will spend money to host these events and purchase stock to sell at them. The events are hosted by members of the PTA Committee, teachers and parents of the school who give their time free of charge to assist.

#### ***Basis of accounting:***

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

There have been no changes to accounting policies or material errors identified in the accounting period.

#### ***Going concern:***

The accounts have been prepared on a going concern basis. The charity's expenditure is on fund raising events and it has minimal ongoing obligations or expenditure requirements. As such, the PTA Committee who oversee the charity are of the view that the charity has sufficient resources to meet its obligations for the next 12 months and will continue to operate as a going concern.

#### ***Income***

Income is received by the charity from a number of sources which include:

- organising fund raising and sponsored events;
- receiving donations from parents and other sources;
- earning interest on its cash deposits.

Income is recognised in the statement of financial activity when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Interest income is recognised in the statement of financial activity when it is received.

## **Notes to the accounts (continued)**

### **Note 1 – Accounting policies (continued)**

#### ***Income (continued)***

Income from fund raising events is recognised at the point in time at which the event takes place.

Gift Aid receivable is included within income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered part of that gift and is treated as an addition to the initial donation unless the donor or the terms of the appeal have specified otherwise.

The charity did not receive any grants during the period (2021: nil).

Donated goods and services received (included those for resale) are not included in the statement of financial activities due to the impractical nature of measuring them. Cash donations are recognised at the value of the cash received.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the statement of financial activity as incoming resources when receivable. Goods donated which have a value of less than £1,000 are not recognised on the balance sheet. The Trustees assess any gifts donated over the value of £1,000 to determine whether the asset should be capitalised on balance sheet.

Gifts in kind for use by the charity are included in the statement of financial activity as income from donations when receivable.

Sponsorship income is recognised in the statement of financial activity when the event has taken place and the obligation giving rise to the terms and conditions of the agreement have been met.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### ***Expenditure***

Expenditure is recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fund raising costs represent the costs associated with hosting events organised by the charity and attended by parents, teachers, children, friends and family from the school. They are accrued as and when the legal or constructive obligation to make a payment arises.

Other expenses represent costs incurred by the charity that are not linked to fund raising activity. They include bank charges, miscellaneous charges and membership fees to Parentkind, a national UK PTA association.

## **Notes to the accounts (continued)**

### **Note 1 – Accounting policies (continued)**

#### ***Expenditure (continued)***

Donations made by the charity to the school are recognised in the financial year in which an obligation to make a payment by the charity to the school arises. This is typically when they are approved at the annual general meeting (AGM) or have been approved by parents from the school who are entitled to vote at an AGM.

#### ***Assets***

The charity does not have any fixed assets. Fixed assets are recognised when they have an initial value of £1,000 or more and the capitalisation of them is considered appropriate by the trustees.

Debtors are measured on initial recognition at the settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

The Charity has cash at bank and cash deposits with a maturity date of less than one year. They are held for investment purposes and to meet short term cash commitments as they fall due.

#### ***Liabilities***

The charity has minimal liabilities as at the balance sheet date. This is due to the charity paying for most of the services that it received up front. Also, the charity operates around the school year and there are minimal events organised or in place around the month of August due to school holidays.

#### ***Capital accounts***

Capital accounts represent retained earnings for the charity. All funds are restricted in that they can only be used under the terms of the memorandum and articles of the charity, to make donations to the Christ the Saviour CE primary school.

#### ***Employees***

The charity does not have any employees.

## Notes to the accounts (continued)

### Note 2 – Fund raising events income and expenditure

<u>Fund Raising Event</u>	<u>Year ended 2022</u>		<u>Year ended 2021</u>	
	<u>Income</u>	<u>Expenditure</u>	<u>Income</u>	<u>Expenditure</u>
	<u>(£)</u>	<u>(£)</u>	<u>(£)</u>	<u>(£)</u>
Ealing Half Marathon	2,122	0	0	0
Teddy Bears Picnic	642	(68)	0	0
Second Hand Uniform	2,698	0	2,513	0
Fireworks craft event	912	(205)	0	0
Quiz Night (November)	1,805	(676)	569	(15)
Bingo	658	0	288	(11)
Christmas Cards	1,348	(41)	1,322	(5)
Santa Letters	669	(19)	725	(78)
Elfridges Stall	3,604	(1,738)	1,973	(888)
Santa Dash	1,842	(184)	2,564	(176)
Christmas raffle	0	0	1,609	(20)
Donuts sale	940	(325)	0	0
Christingle fair	10,473	(1,847)	0	0
Sweet sale	416	(156)	0	0
Give as you live / Stikins fundraising	15	0	31	0
Year 3 Christmas card sale	116	0	0	0
Bingo - Feb	216	0	0	0
Bingo - March	0	0	420	0
Pilates and Yoga	134	0	219	0
Ecokids	325	0	259	0
Cake Sales	1,145	0	0	0
Summer stalls - ice creams	0	0	404	(142)
Grove Discos	1,362	(30)	0	0
Pancake stall	231	0	0	0
World book day stall	525	0	0	0
COVID-19 Fundraising appeal	0	0	1,811	0
Mothers day flowers	697	(453)	0	0
Easter stall	329	(91)	0	0
Bingo - June	130	0	206	0
Quiz Night (May)	1,793	(458)	314	0
Book sale	409	0	289	0
Broadway Disco	3,851	(928)	0	0
Silver trail	2,644	(55)	0	0
Water bottles	6	0	139	0
Summer Fair	16,498	(3,591)	0	(1,423)
Summer term raffle	0	0	4,616	(161)
Sponsored event	0	0	2,185	(145)
Diamond Jubilee	356	(49)	0	0
London to Brighton sponsored bike ride	868	0	0	0
Non-uniform day	2,526	0	3,969	0

## Notes to the accounts (continued)

### **Note 2 – Fund raising events income and expenditure**

Amazon Smile Scheme	68	0	72	0
Fathers day stall	500	(16)	0	0
Year 6 production stall	169	0	0	0
Gift Aid	94	0	815	0
	<b>63,133</b>	<b>(10,928)</b>	<b>27,312</b>	<b>(3,064)</b>

The table above sets out the income and expenditure for each of the fundraising events held over the course of the financial year.

### **Note 3 – Donations to the school**

The charity made donations to the school of 23,000 (2021: 25,000) during the financial year which was approved at the AGM that took place on 29 September 2021. This donation is recognised in the accounts for the year ended 31 August 2022 being the period in which it was approved by the AGM. Included in this amount was a 2,000 (2021: 3,000) donation to the hardship fund operated by the school.

During the year ended 31 August 2021, and in response to the COVID-19 pandemic, the PTA made further donations to support the school. £3,802 of food was donated to support the school foodbank making donations in total of £11,242 over the financial years ending 2020 and 2021. A total of £10,497 was raised over the 2020 and 2021 financial years in COVID-19 related donations to the school and families which funded the majority of the donations to the school to support the foodbank.

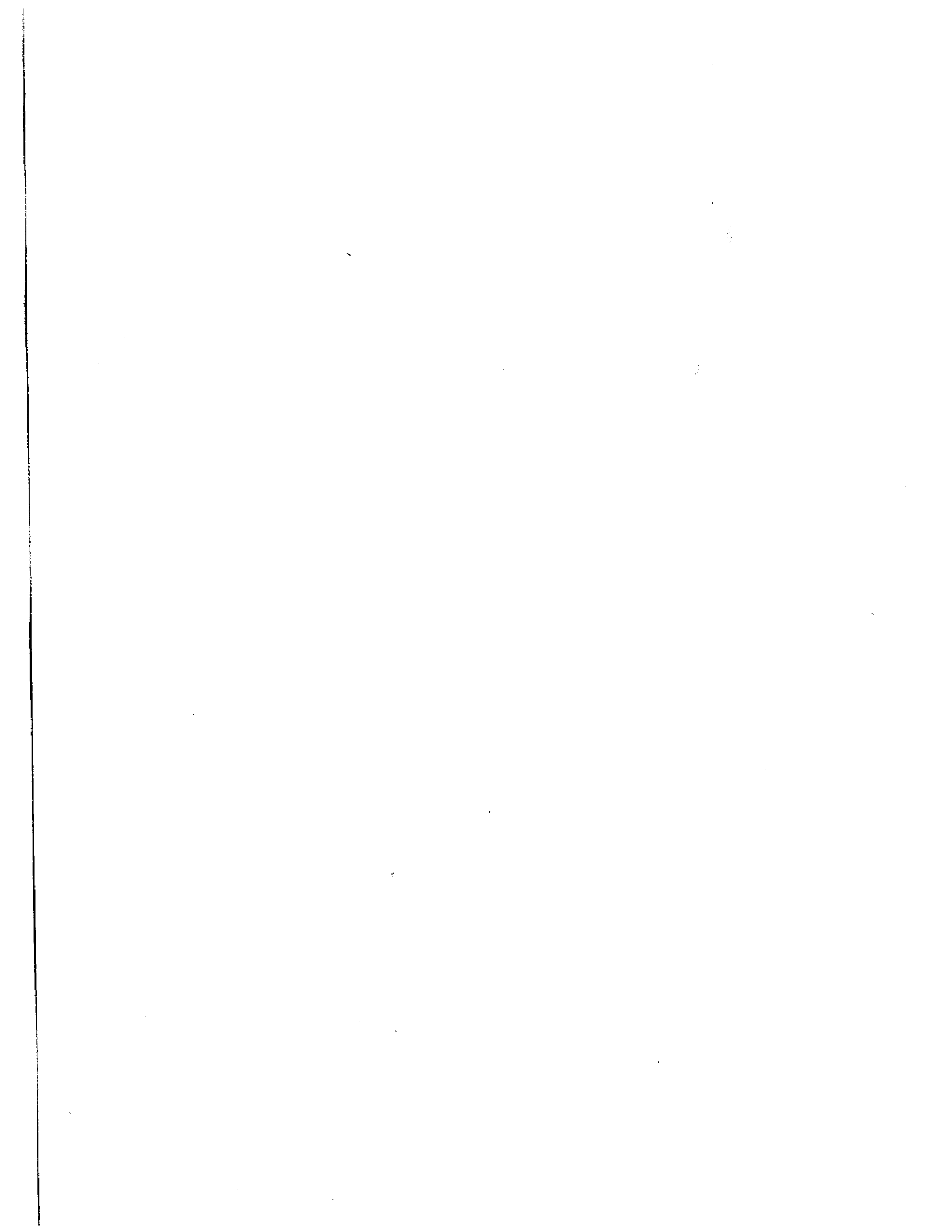
An AGM was held on 4 October 2022. At the meeting, a donation was approved to be made to the school of £50,000. This included a donation of £5,000 to the hardship fund which was also approved at the same meeting. These donations are not reflected in the accounts for the year ended 31 August 2022 as no obligation to make the donation arose in the financial year.

### **Note 4 – Debtors**

The debtors balance at year end of £743 (2021: £679) related to proceeds from a second-hand uniform sale held in late August 2022. The balance was subsequently received in full.

### **Note 5 – Liabilities**

There were no outstanding liabilities at the balance sheet date.



**CHRIST THE SAVIOUR CE PRIMARY SCHOOL PTA**

England & Wales - Charity number 289889

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# Accounts

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**Christ the Saviour CE Primary School PTA**

(registered charity number in England and Wales 289889)

**Financial statements for the year ended 31 August 2021**

Registered address:

Christ the Saviour CE Primary School

The Grove

Ealing

London

W5 5DX

## Annual Report for the year ended 31 August 2021

**Registered charity number in England and Wales:** 289889

The Charities registered name is Christ the Saviour Church of England (CE) Primary School Parent Teachers Association (PTA). It is also referred to as Christ the Saviour PTA or CTS PTA.

### **Background:**

Christ the Saviour PTA is a charity that works in the London Borough of Ealing, England. It partners teaching staff and parents with the aim of raising funds for Christ the Saviour CE Primary school. The school is a Christian faith school providing education to children in the local area. The age range of the children who attend the school is from 3 years old for those who attend the nursery, up to the age of 11 in year 6. The school is based on two sites in central Ealing. The Grove site is used by those children in Nursery up to year 2 and the Broadway site is used for years 3 to 6.

The parents and teachers work together to organise a number of social and fund-raising events over the course of the academic school year from early September through to mid-July. Events are typically organised for children and parents. The charity uses the funds raised from these events to make donations to the school. The school then uses these funds to purchase additional equipment to help enrich the education of the children who attend the school.

Donations to the school are approved at the Annual General Meeting (AGM) which all school parents and teachers can attend. Where it is not possible to approve a donation to the school at the AGM, approval is sought from parents who have children attending the school. Due to the impact of the COVID-19 pandemic, approval for donations have been made outside of the AGM to approve the provision of funds to run a foodbank to support families who have been adversely impacted (see COVID-19 response section below).

### **Purpose:**

The purpose of the charity is to advance the education of children at Christ the Saviour CE Primary School by developing effective relationships between the staff, parents and others associated with the school. This is done by engaging in activities or providing facilities or equipment which support the school and advance the education of pupils.

### **Activities:**

The charity organises social events and fundraising activities. The PTA's ability to deliver a full calendar of fundraising activities was adversely impacted by the impact of the COVID-19 pandemic during the year. Planned fundraising events were cancelled due to social distancing rules and the national lockdowns implemented by the UK government. This had a negative impact on the funds raised by the charity as significant income generating events such as school disco's and the summer fair were cancelled.

## **Annual Report for the year ended 31 August 2021 (continued)**

### **Activities (continued):**

The PTA did manage to hold a number of events specifically for the children to participate in at the school. These include a sponsored Santa Dash where the PTA provided Santa hats for the children and they sought sponsorship for taking part in an organised run at the school. The Santa Dash was a new event for the year and raised £2,387. The events held at the school were intended to provide some enjoyable activities for the children to participate in during an unsettling time at the school as national lock downs and online learning disrupted the year.

Virtual events held for the parents included quiz nights, with two of them held over the course of the year raising a combined £868. The events were well attended and although they raised less than the traditional in person events would do, they were intended to encourage ongoing parental involvement with school events during the pandemic.

Due to government guidelines, the PTA decided not to hold a Summer Fair in July 2021, cancelling it close to the event. Instead, a summer raffle was held. The summer raffle was the event that raised the most money over the course of the financial year totalling £4,455. This amount included £1,000 of match-funding from a corporate supporter.

The year ended 31 August 2021 saw the PTA continue to run a foodbank for children and parents who attend the school adversely impacted by the pandemic. The foodbank operated while the country was in a state of lock down and was open to parents of pupils. Parents could attend and chose from a selection of food and cleaning products bought by the PTA. £1,811 was raised during the year to support the work of the PTA in providing the foodbank. £3,802 was spent on providing food and products to local families. Approval from parents for the expenditure to support the foodbank was carried over from the prior year when a specific meeting was held to ask to approve this outside of the usual AGM.

The PTA was limited in the support it was able to provide the school in helping to run more traditional events and after school clubs. The PTA hopes to be able to provide such support in the future when the environment and government guidelines permit.

During the year, there were no specific large items that the charity was involved with funding. Instead, the teachers at the school identified smaller items which the charity agreed to fund at the AGM that took place virtually on 14 October 2020.

The charity considers the public benefit of the activities it undertakes. The main beneficiaries of the charities work are the children in the local community who attend the school. The charity also works with local businesses by partnering with them through sponsorship of events, and the donation of gifts that are used to organise raffles. The charity also considers the children at the school and their backgrounds. It makes contributions to a hardship fund that is maintained by the school. The hardship fund helps children from families that may be experiencing financial difficulties to help them pay for school uniforms and other items that they need to attend the school.

## **Annual Report for the year ended 31 August 2021 (continued)**

### **Activities (continued):**

Many of the activities are performed by volunteers. These are generally parents of the children who attend the school and teachers. They volunteer their time to help run events and donate goods and services to the charity. Teachers volunteer their time to help staff events where there are a large number of children in attendance. This ensures events run smoothly and there are sufficiently experienced qualified individuals to look after the children.

### **Achievements:**

The charity did not set itself a fund raising target for the year ended 31 August 2021 due to the uncertainty of whether any events could be held during the pandemic. Despite the impact of the pandemic, the charity still managed to raise £24,987 (2020: £34,963) over the financial year as it sought to raise funds through online activities.

The financial year ended 31 August 2021 was a year of stability in terms of leadership for the charity. The Co-Chair persons from the 2020 financial year end continued in seat to lead the PTA Committee. The Committee operated throughout the financial year by meeting typically informally on an ad hoc basis during term time to discuss events and other key matters. This was done virtually through the use of Zoom calls during the national lockdown to consider how support to the school and families could still be provided. Although the position of Committee Chair was shared during the year, the role of Vice Chair remained vacant.

### **COVID-19 response:**

During the course of the financial year, the nation went into a number of national lockdowns to deal with the COVID-19 pandemic. This resulted in the school that the charity supports being closed for children for significant periods of time. The school was kept open for the children of key workers in line with government guidelines.

The charity reprioritised its activities in response to the COVID-19 pandemic, seeking to support the parents and teachers of the school in alternative ways. The national lockdowns and school closure to most of the children resulted in the PTA cancelling planned fundraising events that would have taken place. The cancellation of events resulted in a significant loss of income for the charity with the financial impact being difficult to reliably estimate and quantify given the nature of events the PTA holds.

In response to government restrictions introduced to deal with the pandemic, the PTA focused on supporting children and their families through the creation of a foodbank. This was specifically discussed with the headteacher of the school and was prioritised as an activity that the PTA would support alongside the school. The foodbank has been a regular service provided at the school throughout the pandemic with the PTA providing food and support. Funds raised by the charity have been used to purchase food to provide those families in need of support through the pandemic. The PTA moved its fundraising online and set-up a just giving website to generate funds for this cause which continued to raise funds during the year.

## Annual Report for the year ended 31 August 2021 (continued)

### Donations to the school:

The charity made a donation to the school of £25,000 (2020: £38,000) during the financial year. This donation was approved at the AGM that took place on 14 October 2020. This donation is recognised in the accounts for the year ended 31 August 2021 being the period in which it was approved by the AGM. The donation was to be used by the school to purchase equipment for use by the pupils. Included in this amount was a £2,000 donation to the hardship fund operated by the school. The PTA also made donations to the foodbank that was run during the course of the financial year of £3,802 (2020: £7,440). This donation to support the foodbank was in line with the approval provided at the AGM meeting on 14 October 2020.

### Governance:

The charity uses a constitution as the basis of its governance. The constitution was last updated on 11 October 2017. The constitution requires the charity to be managed by a committee of at least 2 members. The committee is formed of parents of the children who attend the school and is elected at an Annual General Meeting. All parents of children at the school and teachers are able to attend the AGM and due notice is given of the date of the meeting. Parents can nominate themselves to join the Committee. A shortlist of candidates is made available at the AGM. For a parent to be elected onto the Committee, they are required to be nominated by another individual at the meeting itself and then seconded by a separate person.

The Committee that was elected on 14 October 2020 to oversee the charity during the financial year ended 31 August 2021 was as follows:

Name	Position
Helen Haynes	Co-Chair
Stephanie Sercombe	Co-Chair
Mark Beastall	Treasurer
Michelle Harvey	Assistant Treasurer
Riffat Mushtaq	Assistant Treasurer
Natalie Fernbach	Committee Member
Natalie Johnson	Committee Member
Katerina Pupovic	Committee Member
Rachel Weikel	Committee Member

The position of Chair of the Committee was shared over the course of the year ended 31 August 2021. The AGM also acts as a forum for the parents and teachers to approve the annual accounts. These are presented along with a financial review setting out the performance of the charity over the year.

## **Annual Report for the year ended 31 August 2021 (continued)**

### **Financial Review:**

Gross Income for the 12 months ended 31st August 2021 was £28,253 which was £10,692 lower than the prior year (2020: £38,945). The reduction in income was caused by the impact of social distancing restrictions introduced by the UK Government to deal with the COVID-19 pandemic. This reduced the number fundraising events the PTA was able to hold. The Summer Fair has historically been the largest contributor to income for the PTA and this was cancelled shortly before it was due to be held in early in July 2021. Net profit for the period was £24,987 which was a £9,976 reduction on last year (2020: £34,963).

The PTA has adapted to change the way that it raised funds as a result of the pandemic. An online just giving page was set up to help the school run a foodbank for families adversely impacted by the pandemic. This raised £1,811 during the financial year to go along with the £8,686 raised in the financial year ending 31 August 2020 and enabled the PTA to make donations of £3,802 (2020: £7,440) to purchase food for the foodbank.

The Summer Raffle raised the most money over the course of the financial year with a profit of £4,455. Due to social distancing measures, the summer fair planned for 2021 was cancelled although costs of £1,432 were incurred on purchasing stock ahead of the event. Non-Uniform days at the school were also a success during the year raising £3,969 (2020: £767). A new event called Elfridges was also held. At this event children were able to purchase, choose and wrap Christmas presents for friends and family. This event made a profit of £1,085.

The balance sheet as at 31 August 2021 was made up predominantly of the charities cash held at bank. Due to the school holiday period in August 2021, there is limited activity towards the year end date. As at the 31 August, the Charity had net assets of £25,173 (2020: £28,988). The net assets of the Charity reflect the amount that the Charity could pay to the school as a donation.

The Charity keeps a reserve amount in its bank account to help fund events. A donation was approved to be made to the school of £25,000 at the AGM on 14 October 2020. This total included a £2,000 contribution to the hardship fund which was also approved at the same meeting.

Subsequent to the year end, the AGM held on 29 September 2021 approved a donation to the school of £23,000. The net assets and cash balance of £25,173 at the end of the financial year were more than sufficient to cover the donations made to the school post the year end. The payment will be reflected in the financial year ended 31 August 2022.

On the basis that the net asset value after the donations above remained positive and the discretionary nature of donations made by the charity, the Committee considers that the Charity will continue as a going concern for a period of at least the next 12 months. The Charity does not have any staff costs or contracted expenditure that would create any additional future liabilities. The charity expects to generate higher income levels in the year ended 2022 as the impact of social distancing measures reduce the number of fundraising events the PTA can hold.

## Annual Report for the year ended 31 August 2021 (continued)

### Financial Review (continued):

The Charity has a number of sources of funds with a reliance upon income raised by fund raising events. It works in partnership with local businesses to secure sponsorship of certain events. It also generates income from donations and reclaims Gift Aid on these donations where possible. The Charity is not reliant upon single large donors and can operate fund raising events independently.

### Events after the balance sheet date:

An AGM was held on 29 September 2021. At the meeting, a donation was approved to be made to the school of £23,000. This included a donation of £2,000 to the hardship fund which was also approved at the same meeting. These donations are not reflected in the accounts for the year ended 31 August 2021. Approval was also provided at the AGM to continue to make additional donations to support the foodbank through the pandemic.

At the AGM on the 29 September 2021, a new Committee was elected to manage the charity over the financial year ended 31 August 2022. The individuals elected and the positions they are taking up are set out below:

Name	Position
Helen Haynes	Co-Chair
Stephanie Sercombe	Co-Chair
Mark Beastall	Treasurer
Natalie Johnson	Committee Member
Laura Cross	Committee Member
Veebha Wiggins	Committee Member
Hannah Walton	Committee Member
Katie Hargreaves	Committee Member

The charity has been able to recommence fundraising events in accordance with government guidance during the financial year ending 31 August 2022. The charity has minimal contractual outgoings and sufficient reserves to cover them for the foreseeable future. The charity expects to continue as a going concern and the accounts are prepared on this basis.

Signed: \_\_\_\_\_

Name:

HELEN HAYNES

Date:

24/5/22

### Independent examiners report on the accounts

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 statement below.

**Independent examiner's statement**

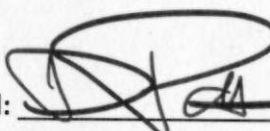
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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 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.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

  
David Park

Date: \_\_\_\_\_

Address: \_\_\_\_\_

22/05/2022  
W13 0TH

**Statement of Financial Activities for Christ the Saviour CE Primary School PTA for  
the year ended 31 August 2021**

	Note	Year ended 31 August 2021	Year ended 31 August 2020
<b><u>Incoming Resources</u></b>		£	£
Voluntary Income and Donations		936	4,341
Fund raising events	2	27,312	34,561
Interest income		<u>5</u>	<u>43</u>
<b>Total incoming resources</b>		<b><u>28,253</u></b>	<b><u>38,945</u></b>
<b><u>Resources Expended</u></b>			
Fund raising costs	2	(3,064)	(3,562)
Other expenses		(202)	(420)
<b>Total resources expended</b>		<b><u>(3,266)</u></b>	<b><u>(3,982)</u></b>
<b>Net income resources before donations to the school</b>		<b><u>24,987</u></b>	<b><u>34,963</u></b>
Donations to the school	3	<u>(25,000)</u>	<u>(38,000)</u>
COVID-19 donations	3	<u>(3,802)</u>	<u>(10,940)</u>
<b><u>Net Incoming resources</u></b>		<b><u>(3,815)</u></b>	<b><u>(13,977)</u></b>
<b>Total funds brought forward</b>		<b>28,988</b>	<b>42,965</b>
Net incoming resources		(3,815)	(13,977)
<b>Total funds carried forward</b>		<b><u>25,173</u></b>	<b><u>28,988</u></b>

**Statement of assets and liabilities for Christ the Saviour CE Primary School PTA for the year ended 31 August 2021**

<b><u>Assets</u></b>	<b>Note</b>	<b>31 August 2021</b>	<b>31 August 2020</b>
		<b>£</b>	<b>£</b>
Cash at bank		14,492	9,508
Cash deposits at bank		10,002	19,113
Debtors	4	679	367
<b>Total assets</b>		<b><u>25,173</u></b>	<b><u>28,988</u></b>
<b><u>Liabilities</u></b>	5	-	-
<b><u>Net Assets</u></b>		<b><u>25,173</u></b>	<b><u>28,988</u></b>
<b><u>Capital Accounts</u></b>			
Retained earnings		25,173	28,988
<b>Total capital</b>		<b><u>25,173</u></b>	<b><u>28,988</u></b>

Signed:  \_\_\_\_\_

Date: 24/05/2022

Mark Beastall - Treasurer

## **Notes to the accounts**

### **Note 1 – Accounting policies**

The charity generates income through fund raising events. These are targeted at the children and parents of the school with teacher support. The charity will spend money to host these events and purchase stock to sell at them. The events are hosted by members of the PTA Committee, teachers and parents of the school who give their time free of charge to assist.

#### ***Basis of accounting:***

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

There have been no changes to accounting policies or material errors identified in the accounting period.

#### ***Going concern:***

The accounts have been prepared on a going concern basis. The charity's expenditure is on fund raising events and it has minimal ongoing obligations or expenditure requirements. As such, the PTA Committee who oversee the charity are of the view that the charity has sufficient resources to meet its obligations for the next 12 months and will continue to operate as a going concern.

#### ***Income***

Income is received by the charity from a number of sources which include:

- organising fund raising and sponsored events;
- receiving donations from parents and other sources;
- earning interest on its cash deposits.

Income is recognised in the statement of financial activity when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Interest income is recognised in the statement of financial activity when it is received.

## **Notes to the accounts (continued)**

### **Note 1 – Accounting policies (continued)**

#### ***Income (continued)***

Income from fund raising events is recognised at the point in time at which the event takes place.

Gift Aid receivable is included within income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered part of that gift and is treated as an addition to the initial donation unless the donor or the terms of the appeal have specified otherwise.

The charity did not receive any grants during the period (2020: nil).

Donated goods and services received (included those for resale) are not included in the statement of financial activities due to the impractical nature of measuring them. Cash donations are recognised at the value of the cash received.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the statement of financial activity as incoming resources when receivable. Goods donated which have a value of less than £1,000 are not recognised on the balance sheet. The Trustees assess any gifts donated over the value of £1,000 to determine whether the asset should be capitalised on balance sheet.

Gifts in kind for use by the charity are included in the statement of financial activity as income from donations when receivable.

Sponsorship income is recognised in the statement of financial activity when the event has taken place and the obligation giving rise to the terms and conditions of the agreement have been met.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### ***Expenditure***

Expenditure is recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fund raising costs represent the costs associated with hosting events organised by the charity and attended by parents, teachers, children, friends and family from the school. They are accrued as and when the legal or constructive obligation to make a payment arises.

Other expenses represent costs incurred by the charity that are not linked to fund raising activity. They include bank charges, miscellaneous charges and membership fees to Parentkind, a national UK PTA association.

## **Notes to the accounts (continued)**

### **Note 1 – Accounting policies (continued)**

#### ***Expenditure (continued)***

Donations made by the charity to the school are recognised in the financial year in which an obligation to make a payment by the charity to the school arises. This is typically when they are approved at the annual general meeting (AGM) or have been approved by parents from the school who are entitled to vote at an AGM.

#### ***Assets***

The charity does not have any fixed assets. Fixed assets are recognised when they have an initial value of £1,000 or more and the capitalisation of them is considered appropriate by the trustees.

Debtors are measured on initial recognition at the settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

The Charity has cash at bank and cash deposits with a maturity date of less than one year. They are held for investment purposes and to meet short term cash commitments as they fall due.

#### ***Liabilities***

The charity has minimal liabilities as at the balance sheet date. This is due to the charity paying for most of the services that it received up front. Also, the charity operates around the school year and there are minimal events organised or in place around the month of August due to school holidays.

#### ***Capital accounts***

Capital accounts represent retained earnings for the charity. All funds are restricted in that they can only be used under the terms of the memorandum and articles of the charity, to make donations to the Christ the Saviour CE primary school.

#### ***Employees***

The charity does not have any employees.

**Notes to the accounts (continued)**

**Note 2 – Fund raising events income and expenditure**

<b><u>FUND RAISING EVENT</u></b>	<b>2021 (£)</b>	<b>2021 (£)</b>	<b>2020 (£)</b>	<b>2020 (£)</b>
	<b><u>INCOME</u></b>	<b><u>EXPENDITURE</u></b>	<b><u>INCOME</u></b>	<b><u>EXPENDITURE</u></b>
Ealing Half Marathon	0	0	1,181	0
Teddy Bears Picnic	0	0	307	(28)
Second Hand Uniform	2,513	0	1,738	0
Fireworks craft event	0	0	790	(229)
Quiz Night (November)	569	(15)	2,464	(669)
Bingo (Autumn term)	288	(11)	502	(164)
Christmas Cards	1,322	(5)	798	(37)
Santa Letters	725	(78)	652	(85)
CTS Christmas Mass	0	0	230	(154)
Christingle fair	0	0	9,576	(1,768)
Christmas Carols and Mince pies at Nativity	0	0	294	0
Christmas Jumpers sale	0	0	236	0
Elfridges event	1,973	(888)	0	0
Santa Dash	2,564	(176)	0	0
Christmas raffle	1,609	(20)	0	0
Give as you like scheme	31	0	0	0
Burns Night	0	0	120	(113)
Bingo (March)	420	0	524	(52)
Pilates and Yoga evening	219	0	212	0
Party equipment rentals	0	0	60	0
Ecokids	259	0	135	0
Cake Sales	0	0	383	0
Valentines day stall	0	0	337	(44)
Grove site discos	0	0	772	(185)
Pancake day stall	0	0	184	(34)
Summer stalls (ice creams)	404	(142)	0	0
World book day stall	0	0	138	0
COVID-19 fundraising for foodbank	1,811	0	8,686	0
Bingo (June)	206	0	0	0
Quiz Night (May)	314	0	0	0
Book sale	289	0	177	0
Water bottles sales	139	0	0	0
Summer fair costs – cancelled event	0	(1,423)	0	0
Summer raffle	4,616	(161)	2,537	0
Sponsored event	2,185	(145)	0	0
Non-uniform day	3,969	0	780	0
Amazon Smile scheme	72	0	0	0
Gift Aid	815	0	748	0
<b>Total</b>	<b>27,312</b>	<b>(3,064)</b>	<b>34,561</b>	<b>(3,562)</b>

The table above sets out the income and expenditure for each of the fundraising events held over the course of the financial year.

## **Notes to the accounts (continued)**

### **Note 3 – Donations to the school**

The charity made donations to the school of £25,000 (2020: £38,000) during the financial year which was approved at the AGM that took place on 14 October 2020. This donation is recognised in the accounts for the year ended 31 August 2021 being the period in which it was approved by the AGM. Included in this amount was a £2,000 (2020: £3,000) donation to the hardship fund operated by the school.

During the year, and in response to the COVID-19 pandemic, the PTA made further donations to support the school. £3,802 (2020: £7,440) of food was donated to support the school foodbank making donations in total of £11,242 over the last two financial years. A total of £10,497 was raised over the last two financial years in COVID-19 related donations to the school and families which funded the majority of the donations to the school to support the foodbank.

An AGM was held on 29 September 2021. At the meeting, a donation was approved to be made to the school of £23,000. This included a donation of £2,000 to the hardship fund which was also approved at the same meeting. These donations are not reflected in the accounts for the year ended 31 August 2021 as no obligation to make the donation arose in the financial year.

### **Note 4 – Debtors**

The debtors balance at year end of £679 (2020: £367) related to proceeds from a second-hand uniform sale held in late August 2021. The balance was subsequently received in full.

### **Note 5 – Liabilities**

There were no outstanding liabilities at the balance sheet date.