

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: _____

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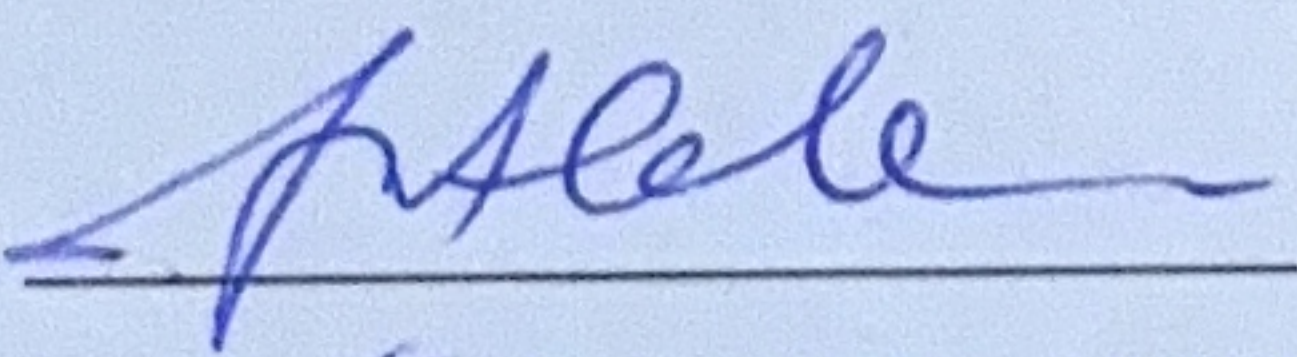
Statement of Financial Activities for Christ the Saviour CE Primary School PTA for
the year ended 31 August 2024

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

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
Total assets		<u>47,711</u>	<u>43,599</u>
<u>Liabilities</u>	5	-	-
<u>Net Assets</u>		<u>47,711</u>	<u>43,599</u>
<u>Capital Accounts</u>			
Retained earnings		47,711	43,599
Total capital		<u>47,711</u>	<u>43,599</u>

Signed:


JIHAN SHARMA

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

Fund Raising Event	Year ended 2024		Year ended 2023	
	Income (£)	Expenditure (£)	Income (£)	Expenditure (£)
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
	56,486	(14,294)	50,913	(12,611)

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.