

CHESHAM GRAMMAR SCHOOL PARENT TEACHER ASSOCIATION

England & Wales · Charity number 295740

Details

Other names	CHESHAM GRAMMAR SCHOOL PARENT TEACHER ASSOCIATION, CHESHAM GRAMMAR SCHOOL PARENT TEACHERS ASSOCIATION, CHESHAM HIGH SCHOOL PARENT TEACHERS ASSOCIATION, CHESHAM HIGH SCHOOL PARENTS ASSOCIATION
Status	Registered
Legal form	Other
Registered	1987-01-05
Register	View on the Charity Commission register

Contact

Address	Chesham Grammar School White Hill Chesham HP5 1BA
Phone	07973822123
Email	friends@cheshamgrammar.org
Website	www.cheshamgrammar.org

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUPILS OF THE SCHOOL BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES FOR EDUCATION AT THE SCHOOL (NOT NORMALLY PROVIDED BY THE LOCAL EDUCATION AUTHORITY).

Activities: Fundraising to benefit the school community.

Classification

- **How:** Provides Other Finance
- **What:** Other Charitable Purposes
- **Who:** Children/young People

Geography

- Area of benefit: CHESHAM
- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£36,585	£30,724	-	-
2024-07-31	£47,506	£34,324	-	-
2023-07-31	£46,470	£48,815	-	-
2022-09-30	£40,362	£40,841	-	-
2021-09-30	£26,644	£29,995	-	-
2020-09-30	£43,585	£39,458	-	-

Trustees

Name	Role	Appointed
ANNMARIE MCNANEY		2016-02-09
Caroline Bryant		2023-03-08
David John Masters		2025-04-03
Julie Deborah Morgan		2025-04-03
Natasha von Geldern		2022-03-24

Accounts

Chesham Grammar School Parent Teacher Association

Year ended 31 July 2025

Trustees' Report

Chesham Grammar School Parent Teacher Association

Charity Trustees

Charity Number 295740

Miss Ann Marie McKinnon

Miss Julia Morgan (since 2 April 2025)

Mrs Natasha van Gelder

Mr David Ryan

Trustees' Annual Report and Accounts

For the year ended 31 July 2025

The Trustees have pleasure in presenting their report and accounts for the year ended 31 July 2025.

Charitable Objectives

The objects of the Charity are set out in the constitution adopted November 1955 (amended November 1985 and 2019) and are to advance the education of the pupils of the school by providing and securing in the provision of facilities for education of the school not normally provided by the local authority.

Principal Address:

Chesham Grammar School
White Hill
Chesham
Bucks
HP5 1BA

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2025

Trustee' Report

Structure, Governance, and Management

Chesham Grammar School Parent Teacher Association is a registered charity that operates on behalf of parents and guardians of pupils enrolled at Chesham Grammar School, together with its teachers.

Charity Trustees

Miss Annmarie McNaney	President
Mrs Julie Morgan (since 3 April 2025)	Chair
Mrs Natasha von Geldern	Secretary
Mrs. Caroline Bryant	Treasurer / Co-Treasurer
Mr David Masters (since 3 April 2025)	Co-Treasurer

Trustee's Annual report

The Trustees of Chesham Grammar School Parent Teacher Association present their report together with the Independently Examined accounts of the charity for the year ended 31 July 2025.

Constitution and Objects

The objects of the Charity are set out in the constitution adopted November 1986 (amended in November 1999 and December 2014) and are to advance the education of the pupils at the school by providing and assisting in the provision of facilities for education at the school not normally provided by the local authority.

New Trustees may be appointed by a resolution of the Trustees. New trustees are inducted into the workings of the charity and its relationship to the school.

Public Benefit

In accordance with the above objectives, and with due regard to the published Charity Commission guidance on the operation of the Public Benefit requirement of the Charities Act 2011, the Trustees have undertaken appropriate activities in furtherance of those aims for the public benefit.

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2025

Main Activities

The Association continues to provide support in accordance with its objects. The main activities in the year were the planning, organisation, and running of voluntary fund-raising events. These included a Quiz night, Christmas Fair and raffles. All the events were staffed by volunteers upon whom the Association relies.

The Association also runs a Shop-Smart Voucher scheme, earning income from supermarket discounts. It also has a Shop-Smart Christmas Club scheme, which collects payments through the year and reimburses, via supermarket vouchers, in November.

Cash donations from students' parents are collected and passed to the school's development fund. This scheme has largely been transferred to the school and is anticipated to conclude soon once the last three remaining donors are transferred over.

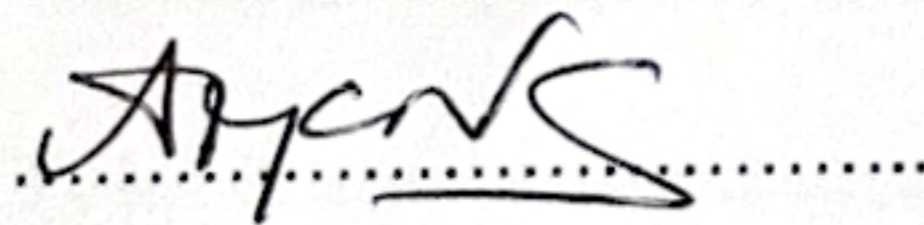
The trustees administer the funds directly and all the income received during the year was unrestricted. The trustees are pleased to report total incoming resources of £36,585 for the year before Charitable Expenditure to the school.

After discussion, the Trustees agreed to designate £10,000 towards the school's Pitch to Play project and £15,000 towards upgrading a science laboratory.

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed are sufficient to meet all donation commitments of which the trustees are aware.

The Trustees Declare That They Have Approved the Trustees' Report Above



Miss Annmarie McNaney President

20.4.2026

Date

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2025

Annual Accounts for The year Ended 31 July 2025

Statement of Financial Activities

	Note	31/07/2025 Unrestricted Funds	31/07/2024 Unrestricted Funds
Incoming resources			
Income from:			
Donations/Grants/Matched Funding		£2,350	£5,600
Charitable Fundraising Events	2	£26,549	£33,418
Shop-Smart Voucher Scheme		£7,249	£8,240
Other		£437	£248
Total incoming resources		£36,585	£47,506
Resources expended			
Expenditure on raising funds:			
Charitable Fundraising Events	2	£5,452	£8,965
PTA UK membership		£162	£153
Bank Fees		£43	£121
Miscellaneous		£67	£85
Expenditure on charitable activities:			
Donations to School	4	£25,000	£25,000
Total resources expended		£30,724	£34,324
Net income/(expenditure)		£5,861	£13,182
Total funds brought forward		£23,192	£10,010
Total funds carried forward		£29,053	£23,192

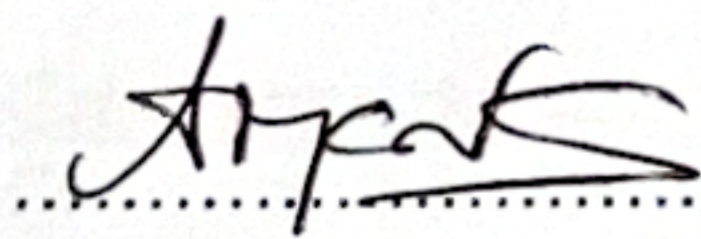
Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2025

Balance sheet

	Note	31/07/2025	31/07/2024
Current Assets			
Stocks		£100	£100
Debtors	5	£0	£467
Cash at bank and in hand		£30,653	£23,825
Total current assets		£30,753	£24,392
Creditors amounts falling due within one year	6	£1,700	£1,200
Total Net Assets		£29,053	£23,192
Funds of charity			
Unrestricted funds		£29,053	£23,192
Total funds		£29,053	£23,192

Signed by Miss Annmarie McNaney President on behalf of all the trustees



Date 20.4.2026

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2025

Notes to the accounts

Note 1 Basis of preparation

1.1 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 note(s) to these accounts. 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)
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

1.2 Accounting Policies

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax reclaims on donations and gifts

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

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2025

Volunteer help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where 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.

Governance and support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2025

Note 2 Analysis of Charitable Fundraising Events

Event	2025 Incoming	2025 Expended	2025 Net	2024 Incoming	2024 Expended	2024 Net
Comedy night				£5,427	£1,726	£3,701
Christmas Fair	£5,933	£1,683	£4,250	£6,659	£2,580	£4,079
Quiz night	£4,962	£1,340	£3,621	£6,687	£2,623	£4,064
Colour Run	£755	£675	£80			
Bags2School	£110		£110	£425		£425
Mufti day/Donut Sale	£2,852	£562	£2,291			
Lottery	£4,120		£4,120	£3,875		£3,875
EasyFundraising	£861		£861	£349		£349
Prize draws	£4,039	£200	£3,839	£5,502	£150	£5,352
Discos	£2,636	£779	£1,857	£2,235	£556	£1,679
Year 7 welcome				£249	£123	£126
School bars	£281	£213	£68	£1,935	£1,207	£728
Other				£75		£75
Total Fundraising Events	£26,549	£5,452	£21,097	£33,418	£8,965	£24,453

Note 3 Details of certain items of expenditure

3.1 Trustee expenses

None of the trustees received expenses during the period but some were reimbursed for bona fide direct costs relating to arranging fundraising events.

3.2 Fees for examination or audit of the accounts

Amount paid for any statutory external scrutiny of accounts and other services provided by independent examiner or auditor: £none (2024: £none).

Note 4 Donations to Chesham Grammar School

	31/07/2025	31/07/2024
Pitch to Play project	£10,000	£25,000
Science Laboratory upgrade	£15,000	£0
	£25,000	£25,000

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2025

Note 5 Debtors and Prepayments

	12 m/e 31/07/2025	12 m/e 31/07/2024
Shop-Smart debtors	£0	£467
Total	£0	£467

Note 6 Creditors and accruals

	12 m/e 31/07/2025	12 m/e 31/07/2024
Deferred income: Shop-Smart Christmas Club	£1,700	£1,200
Total	£1,700	£1,200

Note 7 Transactions with related parties

The Association is connected to Chesham Grammar School and has transactions with the School. This PTA generates most of its income from fundraising activities that take place on school premises for which it does not incur a charge.

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2025

Independent Examiner's Report to the Trustees of Chesham Grammar School Parent Teacher Association

I report to the trustees on my examination of the accounts of the Chesham Grammar School Parent Teacher Association for the period ended 31 July 2025.

Responsibilities and basis of report

As the charity trustees of the Association, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Alex Crompton*

Name: Alex Crompton (FCA, ICAEW)

Address: Dell Cottage, Chartridge, Bucks, HP5 2TS

Date: 20/4/2026

Accounts

Chesham Grammar School Parent Teacher Association

Charity Number 295740

Trustees' Annual Report and Accounts

For the year ended 31 July 2024

Principal Address:

Chesham Grammar School
White Hill
Chesham
Bucks
HP5 1BA

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2024

Trustee' Report

Structure, Governance, and Management

Chesham Grammar School Parent Teacher Association is a registered charity that operates on behalf of parents and guardians of pupils enrolled at Chesham Grammar School, together with its teachers.

Charity Trustees

Miss Annmarie McNaney	President
Mrs Prunella Murray (until 28 February 2024)	Chair
Mrs Natasha von Geldern	Secretary
Mrs. Caroline Bryant	Co-Treasurer
Mr Sandip Patel (until 28 th February 2024)	Co-Treasurer

Trustee's Annual report

The Trustees of Chesham Grammar School Parent Teacher Association present their report together with the Independently Examined accounts of the charity for the year ended 31 July 2024.

For comparison purposes, it should be noted that the previous year, 2022-2023, covered a ten-month period due to a change of accounting reference date.

Constitution and Objects

The objects of the Charity are set out in the constitution adopted November 1986 (amended on November 1999 and December 2014) and are to advance the education of the pupils at the school by providing and assisting in the provision of facilities for education at the school not normally provided by the local authority.

New Trustees may be appointed by a resolution of the Trustees. New trustees are inducted into the workings of the charity and its relationship to the school.

Public Benefit

In accordance with the above objectives, and with due regard to the published Charity Commission guidance on the operation of the Public Benefit requirement of the Charities Act 2011, the Trustees have undertaken appropriate activities in furtherance of those aims for the public benefit.

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2024

Main Activities

The Association continues to provide support in accordance with its objects. The main activities in the period were the planning, organisation, and running of voluntary fund-raising events. These included a Quiz night, Comedy night, Christmas Fair and raffles. All the events were staffed by volunteers upon whom the Association relies.

The Association also runs a Shop-Smart Voucher scheme, earning income from supermarket discounts. It also has a Shop-Smart Christmas Club scheme, which collects payments through the year and reimburses, via supermarket vouchers, in November.

Cash donations from students' parents are collected and passed to the school's development fund. This scheme has largely been transferred to the school and is anticipated to conclude soon once the last three remaining donors are transferred over.

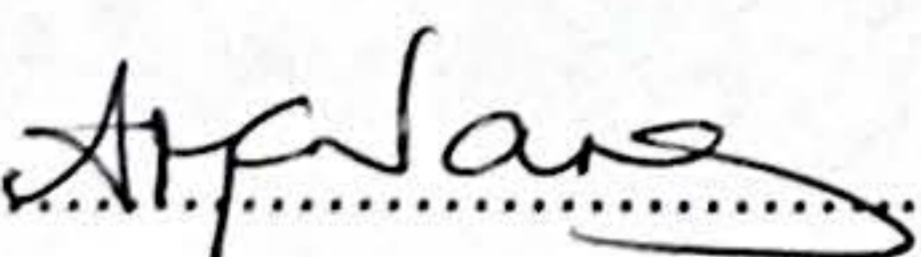
The trustees administer the funds directly and all the income received during the period was unrestricted. The trustees are pleased to report net incoming resources of £47,506 for the year before Charitable Expenditure to the school.

After discussion, the Trustees agreed to designate £50,000 towards the school's artificial pitch project (£25,000 of which was accrued for in the 2022-2023 accounts).

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed are sufficient to meet all donation commitments of which the trustees are aware.

The Trustees Declare That They Have Approved the Trustees' Report Above

.....

.....22.5.25

Miss Annmarie McNaney President Date

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2024

Annual Accounts for The Period Ended 31 July 2024

Statement of Financial Activities

	Note	12 m/e 31/07/2024 Unrestricted Funds	10 m/e 31/07/2023 Unrestricted Funds
Incoming resources			
Income from:			
Donations/Grants		£5,600	£706
Charitable Fundraising Events	2	£33,418	£38,168
Shop-Smart Voucher Scheme		£8,240	£7,180
Other		£248	£416
Total incoming resources		£47,506	£46,470
Resources expended			
Expenditure on raising funds:			
Charitable Fundraising Events	2	£8,965	£8,469
PTA UK membership		£153	£140
Bank Fees		£121	£85
Miscellaneous		£85	£121
Expenditure on charitable activities:			
Donations to School	4	£25,000	£40,000
Total resources expended		£34,324	£48,815
Net income/(expenditure)		£13,182	£(2,345)
Total funds brought forward		£10,010	£12,355
Total funds carried forward		£23,192	£10,010

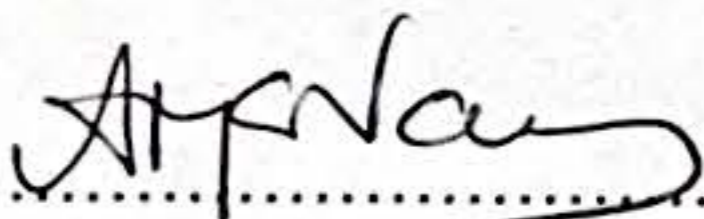
Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2024

Balance sheet

	Note	31/07/2024	31/07/2023
Current Assets			
Stocks		£100	£100
Debtors	5	£467	£567
Cash at bank and in hand		£23,825	£36,333
Total current assets		£24,392	£37,000
Creditors amounts falling due within one year	6	£1,200	£26,990
Total Net Assets		£23,192	£10,010
Funds of charity			
Unrestricted funds		£23,192	£10,010
Total funds		£23,192	£10,010

Signed by Miss Annmarie McNaney President on behalf of all the trustees

.....  Date 22.5.24

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2024

Notes to the accounts

Note 1 Basis of preparation

1.1 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 note(s) to these accounts. 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)
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

1.2 Accounting Policies

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax reclaims on donations and gifts

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

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2024

Volunteer help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where 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.

Governance and support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the period end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2024

Note 2 Analysis of Charitable Fundraising Events

Event	2024 Incoming	2024 Expended	2024 Net	2023 Incoming	2023 Expended	2023 Net
Comedy night	£5,427	£1,726	£3,701	£10,144	£2,974	£7,170
Christmas Fair	£6,659	£2,580	£4,079	£5,543	£688	£4,855
Quiz night	£6,687	£2,623	£4,064	£5,636	£1,935	£3,701
Colour Run				£1,573	£1,043	£530
Mufti Day				£1,568		£1,568
Bags2School	£425		£425	£535		£535
Donut Sale				£1,565	£934	£631
Lottery	£3,875		£3,875	£3,422		£3,422
SmileAmazon (scheme withdrawn)				£736		£736
EasyFundraising	£349		£349	£509		£509
Prize draws	£5,502	£150	£5,352	£5,191	£350	£4,841
Discos	£2,235	£556	£1,679	£1,745	£545	£1,200
Year 7 welcome	£249	£123	£126			
Taskmaster/Celebration bars	£1,935	£1,207	£728			
Other	£75		£75			
Total Fundraising Events	£33,418	£8,965	£24,453	£38,168	£8,469	£29,699

Note 3 Details of certain items of expenditure

3.1 Trustee expenses

None of the trustees received expenses during the period but some were reimbursed for bona fide direct costs relating to arranging fundraising events.

3.2 Fees for examination or audit of the accounts

Amount paid for any statutory external scrutiny of accounts and other services provided by independent examiner or auditor: £none (2023: £none).

Note 4 Donations to Chesham Grammar School

	12 m/e 31/07/2024	10 m/e 31/07/2023
Contribution to renovations of students' toilets	£0	£10,849
Pitch to Play project	£25,000	£29,151
	£25,000	£40,000

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2024

Note 5 Debtors and Prepayments

	12 m/e 31/07/2024	10 m/e 31/07/2023
Shop-Smart debtors	£467	£567
Prepayment	£0	£0
Other debtors	£0	£0
Total	£467	£567

Note 6 Creditors and accruals

	12 m/e 31/07/2024	10 m/e 31/07/2023
Donations payable to Chesham Grammar School	£0	£25,000
Shop-Smart creditors	£0	£730
Deferred income: Shop-Smart Christmas Club	£1,200	£1,260
Total	£1,200	£26,990

Note 7 Transactions with related parties

The Association is connected to Chesham Grammar School and has transactions with the School. This PTA generates most of its income from fundraising activities that take place on school premises for which it does not incur a charge.

Chesham Grammar School Parent Teacher Association

Year Ended 31 July 2024

Independent Examiner's Report to the Trustees of Chesham Grammar School Parent Teacher Association

I report to the trustees on my examination of the accounts of the Chesham Grammar School Parent Teacher Association for the year ended 31 July 2024.

Responsibilities and basis of report


As the charity trustees of the Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Alex Crompton

Address: Dell Cottage, Chartridge, Bucks, HP5 2TS

Date: 22/5/2025

Accounts

File

Chesham Grammar School Parent Teacher Association

Charity Number 295740

Trustees' Annual Report and Accounts

For the period ended 31 July 2023

Principal Address:

Chesham Grammar School
White Hill
Chesham
Bucks
HP5 1BA

Chesham Grammar School Parent Teacher Association

Period Ended 31 July 2023

Trustee' Report

Structure, Governance, and Management

Chesham Grammar School Parent Teacher Association is a registered charity that operates on behalf of parents and guardians of pupils enrolled at Chesham Grammar School, together with its teachers.

Charity Trustees

Miss Annmarie McNaney	President
Mrs Prunella Murray	Joint Chair
Mrs Caroline Doughty Smith (until 8 th March 2023)	Joint Chair
Mr Sandip Patel (until 28 th February 2024)	Co-Treasurer
Mrs. Caroline Bryant (appointed 8 th March 2023)	Co-Treasurer
Mrs Natasha von Geldern	Secretary

Trustee's Annual report

The Trustees of Chesham Grammar School Parent Teacher Association present their report together with the Independently Examined accounts of the charity for the ten month period ended 31 July 2023 (see note 1.3 for further details on the change of accounting reference date).

Constitution and Objects

The objects of the Charity are set out in the constitution adopted November 1986 (amended on November 1999 and December 2014) and are to advance the education of the pupils at the school by providing and assisting in the provision of facilities for education at the school not normally provided by the local authority.

New Trustees may be appointed by a resolution of the Trustees. New trustees are inducted into the workings of the charity and its relationship to the school.

Public Benefit

In accordance with the above objectives, and with due regard to the published Charity Commission guidance on the operation of the Public Benefit requirement of the Charities Act 2011, the Trustees have undertaken appropriate activities in furtherance of those aims for the public benefit.

Chesham Grammar School Parent Teacher Association

Period Ended 31 July 2023

Main Activities

The Association continues to provide support in accordance with its objects. The main activities in the period were the planning, organisation, and running of voluntary fund-raising events. These included a Comedy night, Christmas Fair and raffles. All the events were staffed by volunteers upon whom the Association relies entirely to run the events successfully.

The Association also runs a Shop-Smart Voucher scheme, earning income from supermarket discounts. It also has a Shop-Smart Christmas Club scheme, which collects payments through the year and reimburses, via supermarket vouchers, in November.

Cash donations from students' parents are collected and passed to the school's development fund. This scheme has largely been transferred to the school and is anticipated to conclude soon once the last remaining donors are transferred over.

The trustees administer the funds directly and all the income received during the period was unrestricted. The trustees are pleased to report net incoming resources of £46,470 for the ten month period before Charitable Expenditure to the school (12 m/e 30 September 2022: £40,362). The increase reflects the increasing return to "normal" post covid with the return of events such as the quiz night and the comedy night.

After discussion the Trustees have decided to designate some of the funds for specific purposes. £10,849 of the total donations declared in this period of £40,000 have been also used towards the refurbishment of the last two unrenovated sets of students toilets (in addition to the £29,000 donated last year), with the balance earmarked for the new artificial pitch project.

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed are sufficient to meet all donation commitments of which the trustees are aware.

The Trustees Declare That They Have Approved the Trustees' Report Above



Miss Annmarie McNaney President

22.5.24

Date

Chesham Grammar School Parent Teacher Association

Period Ended 31 July 2023

Annual Accounts for The Period Ended 31 July 2023

Statement of Financial Activities

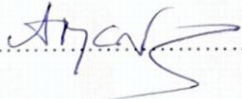
		10 m/e 31/07/2023 Unrestricted Funds	12 m/e 30/09/2022 Unrestricted Funds
Incoming resources			
Income from:			
Donations		£706	£1,357
Charitable Fundraising Events	2	£38,168	£30,152
Shop-Smart Voucher Scheme		£7,180	£8,776
Other		£416	£77
Total incoming resources		£46,470	£40,362
Resources expended			
Expenditure on raising funds:			
Charitable Fundraising Events	2	£8,469	£11,447
PTA UK membership		£140	£128
Bank Fees		£85	£174
Miscellaneous		£121	£92
Expenditure on charitable activities:			
Donations to School	4	£40,000	£29,000
Total resources expended		£48,815	£40,841
Net income/(expenditure)		£(2,345)	£(479)
Total funds brought forward		£12,355	£12,834
Total funds carried forward		£10,010	£12,355

Chesham Grammar School Parent Teacher Association

Period Ended 31 July 2023

Balance sheet	Note	10 m/e 31/07/2023	12 m/e 30/09/2022
Current Assets			
Stocks		£100	£100
Debtors	5	£567	£2,345
Cash at bank and in hand		£36,333	£40,610
Total current assets		£36,831	£43,055
Creditors amounts falling due within one year	6	£26,990	£30,700
Total Net Assets		£10,010	£12,355
Funds of charity			
Unrestricted funds		£10,010	£12,355
Total funds		£10,010	£12,355

Signed by Miss Annmarie McNaney President on behalf of all the trustees

.....  Date .. 22.5.24

Chesham Grammar School Parent Teacher Association

Period Ended 31 July 2023

Notes to the accounts

Note 1 Basis of preparation

1.1 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 note(s) to these accounts. 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)
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

1.2 Accounting Policies

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax reclaims on donations and gifts

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

Chesham Grammar School Parent Teacher Association

Period Ended 31 July 2023

Volunteer help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where 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.

Governance and support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the period end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

1.3 Change of accounting reference date

Accounts for this Association have previously been prepared with an accounting reference date of 30 September. These accounts are for the 10 months ended 31 July 2023, with future accounts also to be prepared to 31 July. The change of reporting period is to align with the academic year. As a result of this change, the comparative amounts presented in these accounts are not entirely comparable.

Chesham Grammar School Parent Teacher Association

Period Ended 31 July 2023

Note 2 Analysis of Charitable Fundraising Events

Event	2023 Incoming	2023 Expended	2023 Net	2022 Incoming	2022 Expended	2022 Net
Comedy night	£10,144	£2,974	£7,170			
Christmas Fair	£5,543	£688	£4,855	£6,179	£560	£5,619
Quiz night	£5,636	£1,935	£3,701			
Colour Run	£1,573	£1,043	£530			
Mufti Day	£1,568		£1,568	£517		£517
Bags2School	£535		£535	£400		£400
Donut Sale	£1,565	£934	£631			
Lottery	£3,422		£3,422	£3,806		£3,806
SmileAmazon	£736		£736	£580		£580
Easyfundraising	£509		£509	£806		£806
Prize draws	£5,191	£350	£4,841	£6,037		£6,037
Discos	£1,745	£545	£1,200	£1,258	£673	£585
75 th events				£10,569	£10,214	£355
Total Fundraising Events	£38,168	£8,469	£29,699	£30,152	£11,447	£18,705

Note 3 Details of certain items of expenditure

3.1 Trustee expenses

None of the trustees received expenses during the period but some were reimbursed for bona fide direct costs relating to arranging fundraising events.

3.2 Fees for examination or audit of the accounts

Amount paid for any statutory external scrutiny of accounts and other services provided by independent examiner or auditor: £none (2022: £none).

Note 4 Donations to Chesham Grammar School

Contribution to renovations of students toilets
Pitch to Play project

10 m/e 31/07/2023	12 m/e 30/09/2022
£10,849	£29,000
£29,151	
£40,000	£29,000

10 m/e 31/07/2023	12 m/e 30/09/2022
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Chesham Grammar School Parent Teacher Association

Period Ended 31 July 2023

Note 5 Debtors and Prepayments

Shop-Smart debtors	£567	£1,030
Prepayment	£0	£415
Other debtors	£0	£900
Total	£567	£2,345

Note 6 Creditors and accruals

	10 m/e 31/07/2023	12 m/e 30/09/2022
Donations payable to Chesham Grammar School	£25,000	£29,000
Shop-Smart creditors	£730	£0
Deferred income: Shop-Smart Christmas Club	£1,260	£1,590
Other deferred income	£0	£110
Total	£26,990	£30,700

Note 7 Transactions with related parties

The Association is connected to Chesham Grammar School and has transactions with the School. This PTA generates most of its income from fundraising activities that take place on school premises for which it does not incur a charge.

Chesham Grammar School Parent Teacher Association

Period Ended 31 July 2023

**Independent Examiner's Report to the Trustees of
Chesham Grammar School Parent Teacher Association**

I report to the trustees on my examination of the accounts of the Chesham Grammar School Parent Teacher Association for the period ended 31 July 2023.

Responsibilities and basis of report

As the charity trustees of the Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Alex Crompton*

Name: Alex Crompton

Address: Dell Cottage, Chartridge, Bucks, HP5 2TS

Date: *22 May 2024*

Accounts

Chesham Grammar School Parent Teacher Association

Charity Number 295740

Trustees' Annual Report and Accounts For the year ended 30 September 2022

Principal Address:

Chesham Grammar School
White Hill
Chesham
Bucks
HP5 1BA

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2022

Trustee' Report

Structure, Governance, and Management

Chesham Grammar School Parent Teacher Association is a registered charity that operates on behalf of parents and guardians of pupils enrolled at Chesham Grammar School, together with its teachers.

Charity Trustees

Miss Annmarie McNaney	President
Mrs Prunella Murray	Joint Chair
Mrs Caroline Doughty Smith	Joint Chair
Mr Sandip Patel	Treasurer
Mr Pratik Patel (resigned 16/3/2022)	Secretary
Mrs Natasha von Geldern (appointed 16/3/2022)	Secretary

Trustee's Annual report

The Trustees of Chesham Grammar School Parent Teacher Association present their report together with the Independently Examined accounts of the charity for the year ended 30 September 2022.

Constitution and Objects

The objects of the Charity are set out in the constitution adopted November 1986 (amended on November 1999 and December 2014) and are to advance the education of the pupils at the school by providing and assisting in the provision of facilities for education at the school not normally provided by the local authority.

New Trustees may be appointed by a resolution of the Trustees. New trustees are inducted into the workings of the charity and its relationship to the school.

Public Benefit

In accordance with the above objectives, and with due regard to the published Charity Commission guidance on the operation of the Public Benefit requirement of the Charities Act 2011, the Trustees have undertaken appropriate activities in furtherance of those aims for the public benefit.

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2022

Main Activities

The Association continues to provide support in accordance with its objects. The main activities in the year was the planning, organisation, and running of voluntary fund-raising events. These included: Christmas Fair and Auction and School Lottery. All the events were staffed by volunteers upon whom the Association relies entirely to run the events successfully. Covid-19 prevented many of our usual events, such as the comedy night.

The Association also runs a Shop-Smart Voucher scheme, earning income from supermarket discounts. It also has a Shop-Smart Christmas Club scheme, which collects payments through the year and reimburses, via supermarket vouchers, in November.

Cash donations from school children parents are collected and passed to the school's development fund. This scheme has largely been transferred to the school and is anticipated to conclude by July 2023.

The trustees administer the funds directly and all the income received during the year was unrestricted. The trustees are pleased to report net incoming resources of £40,362 before Charitable Expenditure to the school (2021: £26,644).

After discussion the Trustees have decided to designate some of the funds for specific purposes. This year the main allocation was to the refurbishment of the last two unrenovated sets of students' toilets.

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed, or invested in tangible fixed assets, or investments are sufficient to meet all donation commitments of which the trustees are aware.

The Trustees Declare That They Have Approved the Trustees' Report Above


.....

Miss Annmarie McNaney President


.....

Date

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2022

Annual Accounts for The Year Ended 30 September 2022

Statement of Financial Activities


	Note	2022 Unrestricted Funds	2021 Unrestricted Funds
Incoming resources			
Income from:			
Donations		£1,357	£3,017
Charitable Fundraising Events	2	£30,152	£12,636
Shop-Smart Voucher Scheme		£8,776	£10,668
Other		£77	£323
Total incoming resources		£40,362	£26,644
Resources expended			
Expenditure on raising funds:			
Charitable Fundraising Events	2	£11,447	£1,593
PTA UK membership		£128	£123
Bank Fees		£174	£80
Miscellaneous		£92	£1,199
Expenditure on charitable activities:			
Donations to School	4	£29,000	£27,000
Total resources expended		£40,841	£29,995
Net income/(expenditure)		£(479)	£(3,351)
Total funds brought forward		£12,834	£16,185
Total funds carried forward		£12,355	£12,834

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2022

Balance sheet	Note	2022	2021
Current Assets			
Stocks		£100	£100
Debtors	5	£2,345	£3,039
Cash at bank and in hand		£40,610	£38,045
Total current assets		£43,055	£41,184
Creditors amounts falling due within one year	6	£30,700	£28,350
Total Net Assets		£12,355	£12,834
Funds of charity			
Unrestricted funds		£12,355	£12,834
Total funds		£12,355	£12,834

Signed by Miss Annmarie McNaney President on behalf of all the trustees

 Date 14.7.22

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2022

Notes to the accounts

Note 1 Basis of preparation

1.1 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 note(s) to these accounts. 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)
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

1.2 Accounting Policies

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax reclaims on donations and gifts

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

Volunteer help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2022

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where 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.

Governance and support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Note 2 Analysis of Charitable Fundraising Events

Event	2022 Incoming	2022 Expended	2022 Net	2021 Incoming	2021 Expended	2021 Net
Christmas Auction				£2,331	£50	£2,281
Raffle	£1,919		£1,919	£3,086	£679	£2,407
Christmas Fair	£6,179	£560	£5,619	£716	£36	£680
Donut Sale				£1,275	£658	£617
Fun Run				£1,419	£170	£1,249
Mufti Day	£517		£517	£679	£0	£679
Bags2School	£400		£400	£654	£0	£654
Wine Tasting				£482	£0	£482
Lottery	£3,806		£3,806	£1,061	£0	£1,061
SmileAmazon	£580		£580	£616	£0	£616
Easyfundraising	£806		£806	£318	£0	£318
Xmas prize draw	£4,118		£4,118			
Year 7 & 8 Disco	£1,258	£673	£585			
75 th events	£10,569	£10,214	£355			
Total Fundraising Events	£30,152	£11,447	£18,705	£12,636	£1,593	£11,043

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2022

Note 3 Details of certain items of expenditure

3.1 Trustee expenses

None of the trustees received expenses during the year but some were reimbursed for bona fide direct costs relating to arranging fundraising events.

3.2 Fees for examination or audit of the accounts

Amount paid for any statutory external scrutiny of accounts and other services provided by independent examiner or auditor: £none (2020 £none).

Note 4 Donations to Chesham Grammar School	2022	2021
Contribution to renovations of students toilets	£29,000	
Contribution to a new Wellbeing Hub		£22,000
Additional outdoor undercover seating and dining areas		£5,000
	£29,000	£27,000

Note 5 Debtors and Prepayments	2022	2021
Shop-Smart debtors	£1,030	£600
VAT debtor	£0	£1,092
Prepayment	£415	£520
Gift Aid accrued income	£0	£827
Other debtors	£900	£0
Total	£2,345	£3,039

Note 6 Creditors and accruals	2022	2021
Donations payable	£29,000	£27,000
Deferred income: Shop-Smart Christmas Club	£1,590	£1,350
Other deferred income	£110	£0
Total	£30,700	£28,350

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2022

Note 7 Transactions with related parties

The Association is connected to Chesham Grammar School and has transactions with the School. This PTA generates most of its income from fundraising activities that take place on school premises for which it does not incur a charge.

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2022

Independent Examiner's Report to the Trustees of Chesham Grammar School Parent Teacher Association

I report to the trustees on my examination of the accounts of the Chesham Grammar School Parent Teacher Association for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Alex Crompton

Address: Dell Cottage, Chartridge, Bucks, HP5 2TS

Date: 7 July 2023

Accounts

Chesham Grammar School Parent Teacher Association

Charity Number 295740

Trustees' Annual Report and Accounts

For the year ended 30 September 2021

Principal Address:

Chesham Grammar School
White Hill
Chesham
Bucks
HP5 1BA

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2021

Trustee' Report

Structure, Governance, and Management

Chesham Grammar School Parent Teacher Association is a registered charity that operates on behalf of parents and guardians of pupils enrolled at Chesham Grammar School, together with its teachers.

Charity Trustees

Miss Annmarie McNaney	President
Mrs Amanda Arnold (resigned 3/9/2021)	Joint Chair
Miss Sue Valentine (resigned 3/9/2021)	Joint Chair
Mrs Prunella Murray (appointed 3/9/2021)	Joint Chair
Mrs Caroline Doughty Smith (appointed 3/9/2021)	Joint Chair
Mrs Elizabeth Booth (resigned 1/10/2020)	Treasurer
Mr Sandip Patel (appointed 1/10/2020)	Treasurer
Mr Pratik Patel	Secretary

Trustee's Annual report

The Trustees of Chesham Grammar School Parent Teacher Association present their report together with the Independently Examined accounts of the charity for the year ended 30 September 2021.

Constitution and Objects

The objects of the Charity are set out in the constitution adopted November 1986 (amended on November 1999 and December 2014) and are to advance the education of the pupils at the school by providing and assisting in the provision of facilities for education at the school not normally provided by the local authority.

New Trustees may be appointed by a resolution of the Trustees. New trustees are inducted into the workings of the charity and its relationship to the school.

Public Benefit

In accordance with the above objectives, and with due regard to the published Charity Commission guidance on the operation of the Public Benefit requirement of the Charities Act 2011, the Trustees have undertaken appropriate activities in furtherance of those aims for the public benefit.

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2021

Main Activities

The Association continues to provide support in accordance with its objects. The main activities in the year was the planning, organisation, and running of voluntary fund-raising events. These included: Christmas Fair and Auction, Fun Run, Wine Tasting Night, and Raffle. All the events were staffed by volunteers upon whom the Association relies entirely to run the events successfully. Covid-19 prevented many of our usual events, such as the comedy night.

The Association also runs a Shop-Smart Voucher scheme, earning income from supermarket discounts. It also has a Shop-Smart Christmas Club scheme, which collects payments through the year and reimburses, via supermarket vouchers, in November.

Cash donations from school children parents are collected and passed to the school's development fund. This scheme is in the process of being transferred gradually to the school and is anticipated to conclude in September 2022.

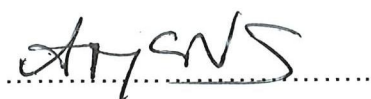
The trustees administer the funds directly and all the income received during the year was unrestricted. The trustees are pleased to report net incoming resources of £26,644 before Charitable Expenditure to the school (2020: £48,234).

After discussion the Trustees have decided to designate some of the funds for specific purposes. This year the main allocation was for the new Wellbeing Hub, which will bring together in one space all those who work to support CGS students.

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed, or invested in tangible fixed assets, or investments are sufficient to meet all donation commitments of which the trustees are aware.

The Trustees Declare That They Have Approved the Trustees' Report Above





Miss Anmarie McNaney President Date

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2021

Annual Accounts for The Year Ended 30 September 2021

Statement of Financial Activities

	Note	2021 Unrestricted Funds	2020 Unrestricted Funds (restated)
Incoming resources			
Income from:			
Donations		£3,017	£3,674
Charitable Fundraising Events	2	£12,636	£28,921
Shop-Smart Voucher Scheme		£10,668	£10,623
Interest		£0	£60
Prior year unrecognised income			£4,649
Other		£323	£307
Total incoming resources		£26,644	£48,234
Resources expended			
Expenditure on raising funds:			
Charitable Fundraising Events	2	£1,593	£7,956
PTA UK membership		£123	£122
Bank Fees		£80	£158
Miscellaneous		£1,199	£50
Expenditure on charitable activities:			
Donations to School Development Fund			£6,172
Donations to School	4	£27,000	£25,000
Total resources expended		£29,995	£39,458
Net income/(expenditure)		£(3,351)	£8,776
Total funds brought forward		£16,185	£7,409
Total funds carried forward		£12,834	£16,185

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2021

Balance sheet	Note	2021	2020
Current Assets			
Stocks		£100	£100
Debtors	5	£3,039	£827
Cash at bank and in hand		£38,045	£17,953
Total current assets		£41,184	£18,880
Creditors amounts falling due within one year	6	£28,350	£2,695
Total Net Assets		£12,834	£16,185
Funds of charity			
Unrestricted funds		£12,834	£16,185
Total funds		£12,834	£16,185

Signed by Miss Annmarie McNaney President on behalf of all the trustees

 Date 16.3.22

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2021

Notes to the accounts

Note 1 Basis of preparation

1.1 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 note(s) to these accounts. 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)
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

1.2 Accounting Policies

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax reclaims on donations and gifts

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

Volunteer help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2021

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where 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.

Governance and support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Note 2 Analysis of Charitable Fundraising Events

Event	2021 Incoming	2021 Expended	2021 Net	2020 Incoming	2020 Expended	2020 Net
Christmas Auction	£2,331	£50	£2,281			
Raffle	£3,086	£679	£2,407	£6,001	£20	£5,981
Christmas Fair	£716	£36	£680	£6,700	£774	£5,926
Donut Sale	£1,275	£658	£617	£0	£0	£0
Fun Run	£1,419	£170	£1,249	£0	£0	£0
Mufti Day	£679	£0	£679			
Bags2School	£654	£0	£654			
Wine Tasting	£482	£0	£482	£532	£0	£532
Lottery	£1,061	£0	£1,061			
SmileAmazon	£616	£0	£616			
Easyfundraising	£318	£0	£318			
Comedy Night				£6,137	£2,621	£3,516
Year 7 & 8 Disco				£1,665	£481	£1,184
Quiz Night				£7,470	£3,722	£3,748
Progress Evenings				£417	£9	£408
Other				£672	£330	£342
Total Fundraising Events	£12,636	£1,593	£11,043	£29,593	£7,956	£21,637

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2021

Note 3 Details of certain items of expenditure

3.1 Trustee expenses

None of the trustees received expenses during the year but some were reimbursed for bona fide direct costs relating to arranging fundraising events.

3.2 Fees for examination or audit of the accounts

Amount paid for any statutory external scrutiny of accounts and other services provided by independent examiner or auditor: £none (2020 £none).

Note 4 Donations to Chesham Grammar School	2021	2020
Contribution to a new Wellbeing Hub	£22,000	
Additional outdoor undercover seating and dining areas	£5,000	£25,000
	£27,000	£25,000

Note 5 Debtors and Prepayments	2021	2020
Shop-Smart debtors	£600	£0
VAT debtor	£1,092	£0
Prepayment	£520	£0
Gift Aid accrued income	£827	£827
Total	£3,039	£827

Note 6 Creditors and accruals	2021	2020
Taxation and social security	£0	£199
Donations payable	£27,000	£0
Deferred income: Shop-Smart Christmas Club	£1,350	£2,300
Deferred income: Fun Run	£0	£196
Total	£28,350	£2,695

Chesham Grammar School Parent Teacher Association

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Note 7 Transactions with related parties

The Association is connected to Chesham Grammar School and has transactions with the School. This PTA generates most of its income from fundraising activities that take place on school premises for which it does not incur a charge.

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2021

Independent Examiner's Report

Report to the trustees/members of Chesham Grammar School Parent Teacher Association on accounts for the year ended 30 September 2019 (Charity Number 295740) set out on pages 1 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 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,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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 matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2021

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



..... Date 16/3/22

Examiner name and address
Dinesh Shah
Pheasants Way
Rickmansworth
WD3 7HA
Hertfordshire