

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.

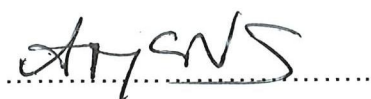
The trustees administer the funds directly and all the income received during the year was unrestricted. The trustees are pleased to report net incoming resources of £26,644 before Charitable Expenditure to the school (2020: £48,234).

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 Annmarie 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

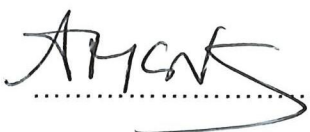
	Note	2021 Unrestricted Funds	2020 Unrestricted Funds (restated)
Incoming resources			
Income from:			
Donations		£3,017	£3,674
Charitable Fundraising Events	2	£12,636	£28,921
Shop-Smart Voucher Scheme		£10,668	£10,623
Interest		£0	£60
Prior year unrecognised income			£4,649
Other		£323	£307
Total incoming 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

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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

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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.

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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

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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