

# **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

.....  
14.7.23

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

# Chesham Grammar School Parent Teacher Association

Year Ended 30 September 2022

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

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

 ..... Date 14.7.23

# 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 <sup>th</sup> events	£10,569	£10,214	£355			
<b>Total Fundraising Events</b>	<b>£30,152</b>	<b>£11,447</b>	<b>£18,705</b>	<b>£12,636</b>	<b>£1,593</b>	<b>£11,043</b>

# 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).

<b>Note 4 Donations to Chesham Grammar School</b>	<b>2022</b>	<b>2021</b>
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
	<b>£29,000</b>	<b>£27,000</b>

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

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

# **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