

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

England & Wales · Charity number 299199

Details

Other names MICHAEL SOBELL SINAI SCHOOL PARENT STAFF ASSOCIATION, MICHAEL SOBELL SINAI SCHOOL PARENT TEACHER ASSOCIATION, SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCAITION

Status Registered

Legal form Other

Registered 1988-05-13

Register [View on the Charity Commission register](#)

Contact

Address Sinai Primary School
Shakespeare Drive
Harrow
HA3 9UD

Phone 020 8204 1550

Activities

Objects: TO ADVANCE THE EDUCATION OF PUPILS IN THE SCHOOL IN PARTICULAR BYDEVELOPING EFFECTIVE RELATIONSHIPS BETWEEN THE STAFF, PARENTS, PUPILS AND OTHERS ASSOCIATED WITH THE SCHOOL;ENGAGING IN ACTIVITIES OR PROVIDING FACILITIES OR EQUIPMENT WHICH SUPPORT THE SCHOOL AND ADVANCE THE EDUCATION OF THE PUPILS.

Activities: Fundraising activites for Sinai School

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** CATCHMENT AREA OF SCHOOL
- Brent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£21,093	£26,401	-	-
2024-07-31	£72,029	£75,439	-	-
2023-07-31	£41,587	£57,316	-	-
2022-07-31	£40,592	£33,432	-	-
2021-07-31	£20,508	£121,078	-	-
2020-07-31	£184,295	£58,570	-	-

Trustees

Name	Role	Appointed
Natasha Collins	Chair	2025-09-02
Deborah Azagury-Slattery		2017-02-01
Juliette Lipshaw		2017-02-01

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

England & Wales - Charity number 299199

Accounts

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

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SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2024**

Trustees	Juliette Lipshaw Deborah Azagury-Slattery
Charity registered number	299199
Principal office	Sinai Primary School Shakespeare Drive Harrow Middlesex HA3 9UD
Independent Examiners	Edward Passmore FCA BKL Audit LLP 35 Ballards Lane London N3 1XW
Bankers	Barclays 2 Churchill PI London E14 5RB

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2024

The Trustees present their annual report together with the financial statements of the Charity for the 1 August 2023 to 31 July 2024.

Objectives and activities

a. Principal Objectives

Sinai Jewish Primary School Parents Staff Association (PSA) is registered with the charity Commission for England and Wales under registration number 299199 and is governed by a constitution that was drawn up originally on formation of the association in 1988 and which was most recently updated on 11 May 2020. The objects of the Association as stated therein, are to advance the education of the pupils of the School by providing and assisting in the provision of facilities for education at the School and as an ancillary thereto and in furtherance of this objective, the Association will strive:

- a. To foster more extended relationships between the staff, parents and others associated with the school
- b. To engage in activities which support the school and advance the education of the pupils attending it

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. The Trustees have also given due consideration to specific guidance on the advancement of education. They confirm that the activities of the association are relevant and appropriate relating thereto.

b. Activities undertaken to achieve objectives

The charity donates to the school throughout the year, and organise a variety of events throughout the year so as to foster a more extended relationship between those associated with the school.

Achievements and performance

a. Main achievements of the Charity

The PSA is delighted to report that it has been able to donate £38,188 (2023: £40,218) to the school during the year from fundraising events.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The reserves of the PSA are also regularly reviewed and at least £2,000 is retained as cash reserves.

c. Financial risk management objectives and policies

The executive committee conducts a review of the major risks to which the PSA is exposed on an annual basis. The only risk identified, liability at PSA events, is covered by appropriate insurance. The trustees have considered the Charity Commission's general guidance on public benefit and specific guidance on the advancement of education and confirm that the activities of the association are relevant and appropriate relating thereto.

Structure, governance and management

a. Constitution

Sinai Jewish Primary School Parent Staff Association is a registered charity, number 299199, and is constituted under a Constitution.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024**

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

New Trustees are appointed by selection by the current Trustees of the charity by a simple majority vote. New Trustees are selected to add their expertise or knowledge to the board of Trustees.

Plans for future periods

Donations received during the year have decreased from that which was received in the prior year.

However, the Trustees will always endeavour to increase donations wherever possible.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Deborah Azagury-Slattery

(Chair of Trustees)

Date: 10/09/2025

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JULY 2024

Independent Examiner's Report to the Trustees of Sinai Jewish Primary School Parent Staff Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Edward Passmore*

Date: 10/09/2025

Edward Passmore FCA

BKL Audit LLP
35 Ballards Lane
London
N3 1XW

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	2	1,903	1,903	8,290
Other trading activities	3	69,898	69,898	33,297
Other income	4	228	228	-
Total income		72,029	72,029	41,587
Expenditure on:				
Raising funds	5	32,255	32,255	14,771
Charitable activities		43,184	43,184	42,545
Total expenditure		75,439	75,439	57,316
Net movement in funds		(3,410)	(3,410)	(15,729)
Reconciliation of funds:				
Total funds brought forward		11,471	11,471	27,200
Net movement in funds		(3,410)	(3,410)	(15,729)
Total funds carried forward		8,061	8,061	11,471

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 16 form part of these financial statements.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**BALANCE SHEET
AS AT 31 JULY 2024**

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		14,061	14,751
		<u>14,061</u>	<u>14,751</u>
Current liabilities			
Creditors: amounts falling due within one year	11	(6,000)	(3,280)
Total net assets		<u><u>8,061</u></u>	<u><u>11,471</u></u>
Charity funds			
Unrestricted funds	12	8,061	11,471
Total funds		<u><u>8,061</u></u>	<u><u>11,471</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Deborah Azagury-Slattery

(Chair of Trustees)

Date: 10/09/2025

The notes on pages 7 to 16 form part of these financial statements.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Sinai Jewish Primary School Parent Staff Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The Charity has minimal fixed costs, with the main source of expenditure being grants made to the school which can be made at the discretion of the Trustees. Furthermore, the Charity had a healthy cash balance at the year end. Therefore, the Trustees deem it appropriate that the accounts are prepared on a going concern basis.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

1. Accounting policies (continued)

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

2. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Gift aid	1,903	1,903
	8,290	8,290
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	1,538	1,538
Gift Aid	6,752	6,752
	8,290	8,290

3. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Junior disco	2,910	2,910
Birthday experience	2,216	2,216
YH fundraiser	2,948	2,948
Summer festival fundraiser	13,174	13,174
Pizza in the hut	946	946
Uniform sales	170	170
Silent auction	6,630	6,630
Afternoon tea	40,904	40,904
	69,898	69,898

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

3. Income from other trading activities (continued)

Income from fundraising events (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Pesach wish list	1,385	1,385
Carnival	2,804	2,804
Birthday experience	7,920	7,920
Bake Off	6,687	6,687
Chanukah event	6,420	6,420
VIP parking	529	529
Yom March	6,234	6,234
Bake and braid	1,318	1,318
	33,297	33,297

4. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Sundry income	228	228	-
	228	228	-

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £
Junior disco	2,466	2,466
Yom March	1,837	1,837
Summer festival	11,411	11,411
Birthday expense	2,340	2,340
Chanukah event	574	574
Pizza in the hut	633	633
Silent auction	2,100	2,100
Purim expense	1,018	1,018
Mock sedars	778	778
Afternoon tea	9,098	9,098
	32,255	32,255
	32,255	32,255
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
PSA Carnival expenses	1,594	1,594
Pesach wish list	3,903	3,903
Sundry	4,110	4,110
PSA Birthday expenses	3,050	3,050
Chanukah event expense	2,114	2,114
	14,771	14,771
	14,771	14,771

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

6. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £
Institutional grants	38,188	38,188
	<hr/> <hr/>	<hr/> <hr/>
	<i>Grants to Institutions 2023 £</i>	<i>Total funds 2023 £</i>
Institutional grants	40,218	40,218
	<hr/> <hr/>	<hr/> <hr/>

All grants in 2024 and 2023 were to Sinai Jewish Primary School.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Educational support	163	38,188	4,833	43,184

	<i>Activities undertaken directly 2023 £</i>	<i>Grant funding of activities 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Educational support	507	40,218	1,820	42,545

Analysis of direct costs

	Supporting education 2024 £	Total funds 2024 £
Year 6 leaving expenses	163	163

	<i>Supporting education 2023 £</i>	<i>Total funds 2023 £</i>
Year 6 leaving expenses	507	507

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Supporting education 2024 £	Total funds 2024 £
PTA membership	153	153
Governance costs	4,680	4,680
	4,833	4,833
	4,833	4,833
	<i>Supporting education 2023 £</i>	<i>Total funds 2023 £</i>
PTA membership	140	140
Governance costs	1,680	1,680
	1,820	1,820
	1,820	1,820

Governance costs are comprised solely of Independent Examiners fees for 2023 & 2022.

8. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the preparation of and independent examination of the Charity's annual accounts	3,000	1,680
Underaccrual from prior year	1,680	-
	4,680	1,680
	4,680	1,680

9. Staff costs

There were no employees during 2024 and 2023.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 July 2024, no Trustee expenses have been incurred (2023 - £NIL).

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	6,000	3,280
	<u> </u>	<u> </u>

12. Statement of funds

Statement of funds - current year

	Balance at 1 August 2023	Income	Expenditure	Balance at 31 July 2024
	£	£	£	£
Unrestricted funds				
General funds	11,471	72,029	(75,439)	8,061
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Statement of funds - prior year

	Balance at 1 August 2022	Income	Expenditure	Balance at 31 July 2023
	£	£	£	£
Unrestricted funds				
General Funds - all funds	27,200	41,587	(57,316)	11,471
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	14,061	14,061
Creditors due within one year	(6,000)	(6,000)
Total	<u>8,061</u>	<u>8,061</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	14,751	14,751
Creditors due within one year	(3,280)	(3,280)
Total	<u>11,471</u>	<u>11,471</u>

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

England & Wales - Charity number 299199

Accounts

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2023**

Trustees Juliette Lipshaw
 Deborah Azagury-Slattery

**Charity registered
number** 299199

Principal office Sinai Primary School
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 Harrow
 Middlesex
 HA3 9UD

Independent Examiners Ian Saunderson FCA
 BKL Audit LLP
 35 Ballards Lane
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Bankers Barclays
 2 Churchill PI
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SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

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Structure, governance and management

a. Constitution

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SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023**

Structure, governance and management (continued)

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Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Deborah Azagury-Slattery

(Chair of Trustees)

Date: 25/11/2024

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JULY 2023

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Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Ian Saunderson*

Date: 25/11/2024

Ian Saunderson FCA

BKL Audit LLP
35 Ballards Lane
London
N3 1XW

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	2	8,290	8,290	8,721
Other trading activities	3	33,297	33,297	31,801
Other income	4	-	-	70
Total income		41,587	41,587	40,592
Expenditure on:				
Raising funds	5	14,771	14,771	11,387
Charitable activities		42,545	42,545	22,045
Total expenditure		57,316	57,316	33,432
Net movement in funds		(15,729)	(15,729)	7,160
Reconciliation of funds:				
Total funds brought forward		27,200	27,200	20,040
Net movement in funds		(15,729)	(15,729)	7,160
Total funds carried forward		11,471	11,471	27,200

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 16 form part of these financial statements.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**BALANCE SHEET
AS AT 31 JULY 2023**

	Note	2023 £	2022 £
Current assets			
Debtors	11	-	5,415
Cash at bank and in hand		14,751	24,825
		<hr/>	<hr/>
		14,751	30,240
Creditors: amounts falling due within one year	12	(3,280)	(3,040)
Total net assets		11,471	27,200
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Unrestricted funds	13	11,471	27,200
		<hr/>	<hr/>
Total funds		11,471	27,200
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Deborah Azagury-Slattery

(Chair of Trustees)

Date: 25/11/2024

The notes on pages 7 to 16 form part of these financial statements.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Sinai Jewish Primary School Parent Staff Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The Charity has minimal fixed costs, with the main source of expenditure being grants made to the school which can be made at the discretion of the Trustees. Furthermore, the Charity had a healthy cash balance at the year end. Therefore, the Trustees deem it appropriate that the accounts are prepared on a going concern basis.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

1. Accounting policies (continued)

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	1,538	1,538
Gift aid	6,752	6,752
	8,290	8,290
	8,290	8,290
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	3,306	3,306
Gift Aid	5,415	5,415
	8,721	8,721
	8,721	8,721

3. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £
Kisharon Purim fundraiser	1,385	1,385
Junior disco	2,804	2,804
Birthday experience	7,920	7,920
Summer festival fundraiser	6,687	6,687
Chanukah event	6,420	6,420
Pizza in the hut	529	529
Yom March	6,234	6,234
Bake and braid	1,318	1,318
	33,297	33,297
	33,297	33,297

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

3. Income from other trading activities (continued)

Income from fundraising events (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Pesach wish list	549	549
Carnival	1,184	1,184
Birthday experience	12,980	12,980
Best in show	5,056	5,056
Bake Off	5,968	5,968
Chanukah event	6,064	6,064
	<u>31,801</u>	<u>31,801</u>

4. Other incoming resources

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Sundry	<u>70</u>	<u>70</u>

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £
Junior disco	1,594	1,594
Yom March	3,903	3,903
Summer festival	4,110	4,110
Birthday expense	3,050	3,050
Chanukah event	2,114	2,114
	14,771	14,771
	14,771	14,771

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
PSA Carnival expenses	639	639
Pesach wish list	1,636	1,636
Sundry	4,252	4,252
PSA Birthday expenses	3,276	3,276
Chanukah event expense	1,584	1,584
	11,387	11,387
	11,387	11,387

6. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £
Institutional grants	40,218	40,218
	40,218	40,218

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

6. Analysis of grants (continued)

	<i>Grants to Institutions 2022 £</i>	<i>Total funds 2022 £</i>
Institutional grants	<u>19,682</u>	<u>19,682</u>

All grants in 2023 and 2022 were to Sinai Jewish Primary School.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Educational support	507	40,218	1,820	42,545

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Educational support	635	19,682	1,728	22,045

Analysis of direct costs

	Supporting education 2023 £	Total funds 2023 £
Year 6 leaving expenses	507	507
	<i>Supporting education 2022 £</i>	<i>Total funds 2022 £</i>
Year 6 leaving expenses	299	299
Jubilee celebration	336	336
	635	635

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Supporting education 2023 £	Total funds 2023 £
PTA membership	140	140
Governance costs	1,680	1,680
	<hr/> 1,820 <hr/>	<hr/> 1,820 <hr/>
	<i>Supporting education 2022 £</i>	<i>Total funds 2022 £</i>
PTA membership	128	128
Governance costs	1,600	1,600
	<hr/> 1,728 <hr/>	<hr/> 1,728 <hr/>

Governance costs are comprised solely of Independent Examiners fees for 2023 & 2022.

8. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the preparation of and independent examination of the Charity's annual accounts	1,680	1,600
	<hr/> 1,680 <hr/>	<hr/> 1,600 <hr/>

9. Staff costs

There were no employees during 2023 and 2022.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 July 2023, no Trustee expenses have been incurred (2022 - £NIL).

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

11. Debtors

	2023	2022
	£	£
Due within one year		
Gift Aid receivable	-	5,415
	-	5,415
	-	5,415

12. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	3,280	3,040
	3,280	3,040

13. Statement of funds

Statement of funds - current year

	Balance at 1 August 2022	Income	Expenditure	Balance at 31 July 2023
	£	£	£	£
Unrestricted funds				
General Funds - all funds	27,200	41,587	(57,316)	11,471
	27,200	41,587	(57,316)	11,471

Statement of funds - prior year

	<i>Balance at 1 August 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 July 2022</i>
	£	£	£	£
Unrestricted funds				
General Funds - all funds	<i>20,040</i>	<i>40,592</i>	<i>(33,432)</i>	<i>27,200</i>
	<i>20,040</i>	<i>40,592</i>	<i>(33,432)</i>	<i>27,200</i>

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	14,751	14,751
Creditors due within one year	(3,280)	(3,280)
Total	<u>11,471</u>	<u>11,471</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	30,240	30,240
Creditors due within one year	(3,040)	(3,040)
Total	<u>27,200</u>	<u>27,200</u>

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

England & Wales - Charity number 299199

Accounts

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

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SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2022**

Trustees Juliette Lipshaw, Trustee
 Deborah Azagury-Slattery, Trustee

**Charity registered
number** 299199

Principal office Sinai Primary School
 Shakespeare Drive
 Harrow
 Middlesex
 HA3 9UD

Independent Examiners Ian Saunderson FCA
 BKL Audit LLP
 35 Ballards Lane
 London
 N3 1XW

Bankers Barclays
 2 Churchill PI
 London
 E14 5RB

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 August 2021 to 31 July 2022.

Objectives and activities

a. Principal Objectives

Sinai Jewish Primary School Parents Staff Association (PSA) is registered with the charity Commission for England and Wales under registration number 299199 and is governed by a constitution that was drawn up originally on formation of the association in 1988 and which was most recently updated on 1 July 2015. The objects of the Association as stated therein, are to advance the education of the pupils of the School by providing and assisting in the provision of facilities for education at the School and as an ancillary thereto and in furtherance of this objective, the Association will strive:

- a. To foster more extended relationships between the staff, parents and others associated with the school
- b. To engage in activities which support the school and advance the education of the pupils attending it

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. The Trustees have also given due consideration to specific guidance on the advancement of education. They confirm that the activities of the association are relevant and appropriate relating thereto.

b. Activities undertaken to achieve objectives

The charity donates to the school throughout the year, and organise a variety of events throughout the year so as to foster a more extended relationship between those associated with the school.

Achievements and performance

a. Main achievements of the Charity

The PSA is delighted to report that it has been able to donate £19,682 to the school during the year from fundraising events.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The reserves of the PSA are also regularly reviewed and at least £2,000 is retained as cash reserves.

c. Financial risk management objectives and policies

The executive committee conducts a review of the major risks to which the PSA is exposed on an annual basis. The only risk identified, liability at PSA events, is covered by appropriate insurance. The trustees have considered the Charity Commission's general guidance on public benefit and specific guidance on the advancement of education and confirm that the activities of the association are relevant and appropriate relating thereto.

Structure, governance and management

a. Constitution

Sinai Jewish Primary School Parent Staff Association is a registered charity, number 299199, and is constituted under a Constitution.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2022**

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

New Trustees are appointed by selection by the current Trustees of the charity by a simple majority vote. New Trustees are selected to add their expertise or knowledge to the board of Trustees.

Plans for future periods

Donations received during the year have increased from that which was received in the prior year.

However, the Trustees will always endeavour to increase donations wherever possible.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Deborah Azagury-Slattery

(Trustee)

Date: 02/10/2023

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JULY 2022

Independent Examiner's Report to the Trustees of Sinai Jewish Primary School Parent Staff Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Ian Saunderson*

Date: 02/10/2023

Ian Saunderson FCA

BKL Audit LLP
35 Ballards Lane
London
N3 1XW

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	2	8,721	8,721	3,010
Other trading activities	3	31,801	31,801	17,498
Other income	4	70	70	-
Total income		40,592	40,592	20,508
Expenditure on:				
Raising funds	5	11,387	11,387	4,503
Charitable activities		22,045	22,045	116,575
Total expenditure		33,432	33,432	121,078
Net movement in funds		7,160	7,160	(100,570)
Reconciliation of funds:				
Total funds brought forward		20,040	20,040	120,610
Net movement in funds		7,160	7,160	(100,570)
Total funds carried forward		27,200	27,200	20,040

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 17 form part of these financial statements.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**BALANCE SHEET
AS AT 31 JULY 2022**

	Note	2022 £	2021 £
Current assets			
Debtors	11	5,415	5,579
Cash at bank and in hand		24,825	15,901
		<u>30,240</u>	<u>21,480</u>
Creditors: amounts falling due within one year	12	(3,040)	(1,440)
		<u>27,200</u>	<u>20,040</u>
Net current assets		<u>27,200</u>	<u>20,040</u>
Total net assets		<u><u>27,200</u></u>	<u><u>20,040</u></u>
Charity funds			
Unrestricted funds	13	27,200	20,040
Total funds		<u><u>27,200</u></u>	<u><u>20,040</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Deborah Azagury-Slattery

Trustee

Date: 02/10/2023

The notes on pages 7 to 17 form part of these financial statements.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Sinai Jewish Primary School Parent Staff Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The Charity has minimal fixed costs, with the main source of expenditure being grants made to the school which can be made at the discretion of the Trustees. Furthermore, the Charity had a healthy cash balance at the year end. Therefore, the Trustees deem it appropriate that the accounts are prepared on a going concern basis.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

1. Accounting policies (continued)

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	3,306	3,306
Gift aid	5,415	5,415
	<hr/>	<hr/>
	8,721	8,721
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	3,010	3,010
	<hr/> <hr/>	<hr/> <hr/>

3. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £
Kisharon Purim fundraiser	549	549
Junior disco	1,184	1,184
Birthday experience	12,980	12,980
YH fundraiser	5,056	5,056
Summer festival fundraiser	5,968	5,968
Chanukah event	6,064	6,064
	<hr/>	<hr/>
	31,801	31,801
	<hr/> <hr/>	<hr/> <hr/>

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

3. Income from other trading activities (continued)

Income from fundraising events (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Pesach wish list	3,794	3,794
Carnival	6,109	6,109
Birthday experience	1,759	1,759
Best in show	170	170
Bake Off	586	586
Chanukah event	4,190	4,190
VIP parking	890	890
	<u>17,498</u>	<u>17,498</u>

4. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Sundry income	<u>70</u>	<u>70</u>	<u>-</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £
Junior disco	639	639
YH expense	1,636	1,636
Summer festival expense	4,252	4,252
Birthday expense	3,276	3,276
Chanukah event expense	1,584	1,584
	11,387	11,387
	11,387	11,387

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
PSA Carnival expenses	1,696	1,696
Pesach wish list	1,511	1,511
Sundry	791	791
PSA Birthday expenses	190	190
Chanukah event expense	315	315
	4,503	4,503
	4,503	4,503

6. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £
Institutional grants	19,682	19,682
	19,682	19,682

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

6. Analysis of grants (continued)

All grants in 2022 and 2021 were to Sinai Jewish Primary School.

	<i>Grants to Institutions 2021 £</i>	<i>Total funds 2021 £</i>
Institutional grants	<u>114,812</u>	<u>114,812</u>

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Educational support	635	19,682	1,728	22,045
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	<i>Activities undertaken directly 2021 £</i>	<i>Grant funding of activities 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Educational support	200	114,812	1,563	116,575
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Analysis of direct costs

	Educational support 2022 £	Total funds 2022 £
Year 6 leaving expenses	299	299
Jubilee celebration	336	336
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

	<i>Educational support 2021 £</i>	<i>Total funds 2021 £</i>
Year 6 leaving expenses	200	200
	<u> </u>	<u> </u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Educational support 2022 £	Total funds 2022 £
PTA membership	128	128
Governance costs	1,600	1,600
	1,728	1,728
	1,728	1,728
	<i>Educational support 2021 £</i>	<i>Total funds 2021 £</i>
PTA membership	123	123
Governance costs	1,440	1,440
	1,563	1,563
	1,563	1,563

Governance costs are comprised solely of Independent Examiners fees for 2022. 2021s Governance costs fees relate entirely to accountancy fees.

8. Independent examiner's remuneration

	2022 £	<i>2021 £</i>
Fees payable to the Charity's independent examiner for the preparation of and independent examination of the Charity's annual accounts	1,600	<i>1,440</i>
	1,600	<i>1,440</i>

9. Staff costs

There were no employees during 2022 and 2021.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

10. Trustees' remuneration and expenses (continued)

During the year ended 31 July 2022, no Trustee expenses have been incurred (2021 - £NIL).

11. Debtors

	2022	<i>2021</i>
	£	£
Due within one year		
Gift Aid receivable	5,415	<i>5,579</i>
	5,415	<i>5,579</i>

12. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Accruals and deferred income	3,040	<i>1,440</i>

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

13. Statement of funds

Statement of funds - current year

	Balance at 1 August 2021	Income	Expenditure	Balance at 31 July 2022
	£	£	£	£
Unrestricted funds				
General Funds - all funds	20,040	40,592	(33,432)	27,200
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Statement of funds - prior year

	<i>Balance at 1 August 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 July 2021</i>
	£	£	£	£
Unrestricted funds				
General Funds - all funds	<i>120,610</i>	<i>20,508</i>	<i>(121,078)</i>	<i>20,040</i>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022	Total funds 2022
	£	£
Current assets	30,240	30,240
Creditors due within one year	(3,040)	(3,040)
Total	<u>27,200</u>	<u>27,200</u>

SINAI JEWISH PRIMARY SCHOOL PARENT STAFF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	21,480	21,480
Creditors due within one year	(1,440)	(1,440)
Total	<u>20,040</u>	<u>20,040</u>