

Simon Langton Boys' School Parents' Association
Unaudited Financial Statements
31 March 2021

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Simon Langton Boys' School Parents' Association

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	12
Notes to the detailed statement of financial activities	13

Simon Langton Boys' School Parents' Association

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Chair's report

The accounts have been prepared in accordance with the accounting policies set out on pages 7 to 8 of the accounts and comply with the Trust Deed, the Charities Act 2011 and "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 2015)".

The following persons served as trustees during the year ended 31 March 2021:

Michael Stevens (Chair)
Ann Gardner
Darren Watson
Katharine Hughes

The members of the events committee during the year were Katharine Hughes, Ann Gardner, Sharon North, Jo Burn, Julia Zoetl and members of the wider committee.

Status

The charity is registered with the Charity Commission, No 810298. The charity's principal office is Simon Langton Grammar School for Boys, Langton Lane, Canterbury, Kent CT4 7AS. The charity does not employ any staff.

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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards 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 accounting records that 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 trust deed. 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.

Simon Langton Boys' School Parents' Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Reference and administrative details

Registered charity name Simon Langton Boys' School Parents' Association

Charity registration number 810298

Principal office Simon Langton Grammar School for Boys
Langton Lane
Canterbury
CT4 7AS
Kent

The trustees

Mr M Stevens (Appointed 5 September 2020)

Mr D Watson

Mrs K Hughes

Mrs A Gardner (Resigned 5 September 2020)

Independent examiner Richard Stewart FCA
Burgess Hodgson LLP
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Structure, governance and management

The charity is governed by its constitution dated 21 May 1971. The charity is administered by a council of management made up of the above named trustees. New Trustees are appointed by the parents and staff of Simon Langton Grammar School for Boys.

Objectives and activities

The charity is established for public benefit to raise funds to assist in the purchase of equipment and other items for the direct benefit of the pupils of Simon Langton Grammar School for Boys.

Activities include fund-raising from parents and friends of the students of Simon Langton Grammar School for Boys to be applied in the furtherance of the charity's objectives.

Achievements and performance

The charity continued to focus on providing the students with additional resources and opportunities for educational purposes, including support for school activities and assistance to school departments.

Simon Langton Boys' School Parents' Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Financial review

The attached accounts show the state of the finances which the trustees consider to be sound. Reserves of £41,389 (2020: £36,195) have been accumulated at 31 March 2021, all of which are unrestricted funds.

During the year, donations of £3,704 (2020: £12,335) were made to Simon Langton Grammar School for Boys. Donations this year included a one of payment of £3,400 for sanding the school floor.

Reserves Policy

The trustees' policy on reserve levels is as follows:

- a) Restricted funds should not be allowed to accumulate significant sums and will normally be spent within the financial year on the specific purpose for which the funds are restricted.
- b) Trustees have designated all other unrestricted surplus funds to be used to promote and advance the education of students of Simon Langton Grammar School for Boys.

Trustees regularly review reserves to ensure that adequate provision is available to meet future plans for the furtherance of the charity's objectives.

Plans for future periods

With Covid infections still at a high level it was decided that it would not be prudent to hold our normal fundraising events during the year. Give as you Live & Stampastic have been promoted through the school website and newsletters as a way of raising some money.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mr M Stevens
Trustee

Simon Langton Boys' School Parents' Association

Independent Examiner's Report to the Trustees of Simon Langton Boys' School Parents' Association

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Simon Langton Boys' School Parents' Association ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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:

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

Richard Stewart FCA
Independent Examiner

Burgess Hodgson LLP
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Simon Langton Boys' School Parents' Association

Statement of Financial Activities

Year ended 31 March 2021

		2021	2020
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	–	5,014
Other trading activities	5	40,377	31,440
Total income		<u>40,377</u>	<u>36,454</u>
Expenditure			
Expenditure on raising funds:			
Costs of other trading activities	6	30,759	28,225
Expenditure on charitable activities	7,8	4,324	12,935
Other expenditure	9	100	–
Total expenditure		<u>35,183</u>	<u>41,160</u>
Net income/(expenditure) and net movement in funds		<u>5,194</u>	<u>(4,706)</u>
Reconciliation of funds			
Total funds brought forward		36,195	40,901
Total funds carried forward		<u>41,389</u>	<u>36,195</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to Error! Bookmark not defined. form part of these financial statements.

Simon Langton Boys' School Parents' Association

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Stocks	13	5,060	10,458
Cash at bank and in hand		37,465	26,837
		<u>42,525</u>	<u>37,295</u>
Creditors: amounts falling due within one year	14	<u>1,136</u>	<u>1,100</u>
Net current assets		<u>41,389</u>	<u>36,195</u>
Total assets less current liabilities		<u>41,389</u>	<u>36,195</u>
Net assets		<u>41,389</u>	<u>36,195</u>
Funds of the charity			
Unrestricted funds		<u>41,389</u>	<u>36,195</u>
Total charity funds	15	<u>41,389</u>	<u>36,195</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr M Stevens
Trustee

The notes on pages 7 to Error! Bookmark not defined. form part of these financial statements.

Simon Langton Boys' School Parents' Association

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Simon Langton Grammar School for Boys, Langton Lane, Canterbury, Kent, CT4 7AS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

At the time of preparing the accounts, the Trustees have a reasonable expectation that the charity has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

The unrestricted general fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity. All of the charity's funds are unrestricted.

Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Resources expended

All expenditure (including irrecoverable VAT) is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Stocks

Stocks are measured at the lower of cost and estimated selling price.

Simon Langton Boys' School Parents' Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Fundraising event income	—	—	5,014	5,014

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Uniform Shop	40,377	40,377	31,440	31,440

6. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities	30,759	30,759	28,225	28,225

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Direct costs- charitable donations to school	3,704	3,704	12,335	12,335
Support costs	620	620	600	600
	<u>4,324</u>	<u>4,324</u>	<u>12,935</u>	<u>12,935</u>

Simon Langton Boys' School Parents' Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Direct costs- charitable donations to school	3,704	—	3,704	12,335
Governance costs	—	620	620	600
	<u>3,704</u>	<u>620</u>	<u>4,324</u>	<u>12,935</u>

9. Other expenditure

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank Charges	<u>100</u>	<u>100</u>	<u>—</u>	<u>—</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Fees payable for the independent examination of the financial statements	<u>620</u>	<u>600</u>

11. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>620</u>	<u>600</u>

12. Staff costs

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Stocks

	2021 £	2020 £
Uniform Stock	<u>5,060</u>	<u>10,458</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	636	600
Accruals and deferred income	<u>500</u>	<u>500</u>
	<u>1,136</u>	<u>1,100</u>

Simon Langton Boys' School Parents' Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>36,195</u>	<u>40,377</u>	<u>(35,183)</u>	<u>41,389</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>40,901</u>	<u>36,454</u>	<u>(41,160)</u>	<u>36,195</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	42,525	42,525
Creditors less than 1 year	<u>(1,136)</u>	<u>(1,136)</u>
Net assets	<u>41,389</u>	<u>41,389</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	37,295	37,295
Creditors less than 1 year	<u>(1,100)</u>	<u>(1,100)</u>
Net assets	<u>36,195</u>	<u>36,195</u>

Simon Langton Boys' School Parents' Association

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Simon Langton Boys' School Parents' Association

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Fundraising event income	—	5,014
	<u>—</u>	<u>5,014</u>
Other trading activities		
Uniform Shop	40,377	31,440
	<u>40,377</u>	<u>31,440</u>
Total income	<u>40,377</u>	<u>36,454</u>
Expenditure		
Costs of other trading activities		
Uniform Shop Purchases	30,259	26,068
Fundraising Event Costs	—	2,157
Merchant Service Charges	500	—
	<u>30,759</u>	<u>28,225</u>
Expenditure on charitable activities		
Government Costs	620	600
Vex/Robotics Project	—	690
Sports Department	—	952
Formula 1 Project	—	10,000
Catering by school kitchen	—	438
ParentKind	123	234
Curry Quiz	181	21
School Floor Renovation	3,400	—
	<u>4,324</u>	<u>12,935</u>
Other expenditure		
Bank Charges	100	—
	<u>100</u>	<u>—</u>
Total expenditure	<u>35,183</u>	<u>41,160</u>
Net income/(expenditure)	<u>5,194</u>	<u>(4,706)</u>

Simon Langton Boys' School Parents' Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Costs of other trading activities		
Costs of other trading activities		
Uniform Shop Purchases	30,259	26,068
Fundraising event costs	—	2,157
Merchant Service Charges	500	—
	<u>30,759</u>	<u>28,225</u>
Costs of other trading activities	<u>30,759</u>	<u>28,225</u>
Expenditure on charitable activities		
Direct costs- charitable donations to school		
<i>Activities undertaken directly</i>		
VEX/Robotics project	—	690
Sports Department	—	952
Formula 1 Project	—	10,000
Catering by school kitchen	—	438
ParentKind	123	234
Curry Quiz	181	21
School Floor Renovation	3,400	—
	<u>3,704</u>	<u>12,335</u>
Governance costs		
Governance costs - independent examination fees	620	600
	<u>4,324</u>	<u>12,935</u>
Expenditure on charitable activities	<u>4,324</u>	<u>12,935</u>