



REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 AUGUST 2022 FOR WALLINGTON COUNTY  
GRAMMAR SCHOOL PARENTS, TEACHERS AND FRIENDS  
ASSOCIATION

REGISTERED CHARITY 1002095

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**For the Year Ended 31 August 2022**

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## REPORT OF THE TRUSTEES

The Trustees present their report and financial statements for the year ended 31 August 2022.

### REFERENCE AND ADMINISTRATIVE DETAILS

1. The full name of the Association is Wallington County Grammar School Parents Teachers Friends Association. The working name is Wallington County Grammar School PTFA ("the PTFA").
2. The PTFA is a registered Charity, number 1002095 and the registered address is Wallington County Grammar School, Croydon Road, Wallington, SM6 7PH.
3. The Trustees were as follows:
  - Jamie Bean: *President*
  - Stephen Jefferys: *Chair*
  - Dhanushka Tennakoon Mudiyansele: *Vice Chair*
  - Laura Corney: *Secretary*
  - Vinai Haria: *Treasurer*
  - Olga Koto
  - Nils Lofmark
  - Helen Jefferys
  - Wayne Newall
  - Veshali Patel
4. The Independent Examiner is Miss Jenny Little.

### STRUCTURE, GOVERNANCE, AND MANAGEMENT

5. Rules for the structure, management, and governance of the PTFA are conferred in the Wallington County Grammar School PTFA Constitution. The PTFA's constitution was adopted on 19 September 1990, as amended on 29 September 1993, on 6 December 2016 and on 1 May 2018. The charity and constitution are registered with the Charity Commission.
6. The management and control of the PTFA is vested in a committee consisting of:
  - the President (or his/her representative) as ex officio Trustee;
  - the officers (Chair, Vice Chair, Treasurer and Secretary); and
  - other elected members who, together with the officers, are the Trustees.

7. The maximum number of Trustees is ten.
8. Parents and legal guardians of all children at the school are automatically members of the PTFA and are invited to attend general meetings which take place every month during term time. No business can be transacted at any meeting unless the quorum set out in the constitution is present and disbursements may only be made in accordance with the provisions of section 16 of the constitution.
9. The Trustees and officers are elected or appointed in accordance with the constitution. Only parents of pupils attending the school are eligible to stand for election as officers. All the activities of the PTFA are undertaken by unpaid volunteers.
10. The PTFA is a member of Parentkind, previously the Parent Teacher Associations UK, which provides a level of insurance cover for the participants at events and activities.

## **OBJECTIVES AND ACTIVITIES**

11. The object of the PTFA is to advance the education of the pupils in the school. To achieve this, the PTFA may:
  - Develop more extended relationships between the staff, parents and/or guardians and others associated with the school.
  - Engage in activities that support the school and advance the education of the pupils attending it.
  - Provide and assist in the provision of facilities for education at the school (not normally provided by the Local Education Authority).
12. During the year, the PTFA held the following events and fundraising activities in furtherance of its objectives:
  - New Intake Year 7 Barbecue for new year 7 pupils and their families, to introduce them to the school and the PTFA;
  - second-hand school uniform sales;
  - support for the school by providing refreshments for parent evenings, drama events and musical performances;
  - school mufti day;
  - the “100 Club” lottery; and
  - shopper donations via Amazon Smile and Easyfundraising.
13. Unfortunately, ongoing Covid-19 restrictions resulted in some planned events not being able to proceed. These included the Year 7&8 Disco, Quiz Night, Murder Mystery Evening and the Christmas Carol Service.

14. The PTFA provides volunteers to assist in the holding of 11+ familiarisation tests which are administered by WCGSPTFA Ltd, a wholly owned trading subsidiary of the charity run for the benefit of the PTFA. After having to cancel these sessions in 2020 and being able to run a reduced programme only in 2021, we were able to return to full capacity for familiarisation tests in 2022.
15. PTFA Trustees have had regard to the Charity Commission guidance on public benefit. The Trustees complied with their duty to have due regard to the Charity Commission's Public Benefit guidance when exercising any powers or duties to which the guidance is relevant. In furtherance of the Charity's purposes for public benefit, the PTFA instructed WCGSPTFA Ltd to provide free places (up to a maximum of 5% of total test places) to candidates eligible for free school meals or pupil premium.

## **ACHIEVEMENTS AND PERFORMANCE**

16. There have been no changes in the aims of the organisation of the PTFA during the year. All events held broke even or made a profit.
17. During the year the charity provided funding for various activities/departments in the school, including contributions towards bids made by the History, Economics, Philosophy, Politics, RS, Art, English, SEN, Chemistry, Biology, Physics, Music, Physical Education (netball, rugby, table tennis) and Food Tech departments, as well as contributions to various clubs and societies (Autism Club, Circus Skills Club, Rubik's Club, Astronomy Club and the Scout Group). Providing enhancements to the facilities and education of pupils at the school has a significant impact on many diverse families in a wide geographical area.
18. Funds of £40,682 raised by WCGSPTFA Ltd from the 2021 familiarisation tests were donated to WCGS PTFA during this reporting period.
19. At the PTFA meeting on 5 July 2022, members voted to support the school by committing £110,000 to convert an existing space into two Drama studios and £82,177 for outdoor clearing works and the installation of new cricket nets.

## **FINANCIAL REVIEW**

### **Restricted Funds**

20. The amount of school fund donations received from parents directly into the PTFA account was £865. These are restricted funds intended for the school and were, as in prior years, voted by the PTFA to be distributed to the school.

21. No amount was received in respect of Cricket Club donations.

22. Tax claimed in respect of gift aided donations totalled £288.

### **Unrestricted funds**

23. The PTFA received £53,365 of gross income during the year of which £40,682 was from donations from its wholly owned trading subsidiary. The Charity incurred expenditure of £144,248. At the year end, cash at the bank was £81,619.

24. £65,284 was paid towards the work on the Drama studios, with the remaining balance of £45,000 due be paid in the next reporting period.

### **Capital commitments**

25. The PTFA have committed to provide the school with £82,177 funding upon planning approval for outdoor clearing works and the installation of new cricket nets.

Signed for and on behalf of the Trustees:



Stephen Jefferys  
Trustee and Chair of WCGS PTFA  
Dated: 16 September 2022

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WALLINGTON COUNTY GRAMMAR SCHOOL PARENTS, TEACHERS AND FRIENDS ASSOCIATION**

I report to the trustees on my examination of the accounts of Wallington County Grammar School Parents, Teachers and Friends Association (the Trust) for the year ended 31 August 2022.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the 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 applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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 material matters have come to my attention which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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.

Name: Jenny Little



Signature:

Address: 34 Florence Road, South Croydon, CR2 0PP

Dated: 02/10/2022

## STATEMENT OF FINANCIAL ACTIVITIES

### STATEMENT OF FINANCIAL ACTIVITIES For the year ended 31 August 2022

	Unrestricted £	Restricted funds			Total funds 2022 £	Total funds 2021 £
		School Fund £	Parental donations	Cricket Fund £		
<b>Incoming Resources</b>						
<b>Incoming Resources from Generated Funds</b>						
<b>Voluntary Income</b>						
School Fund Donations & Covenants	-	865	-	-	865	3,973
Tax recoverable on Covenants & Gift Aid	-	288	-	-	288	756
<b>Activities for Generating Funds</b>						
100 Club	1,357	-	-	-	1,357	1,590
Muftiday	1,068	-	-	-	1,068	1,134
2nd Hand Uniform Sales	2,516	-	-	-	2,516	162
Easyfundraising & Amazon Smile	912	-	-	-	912	789
Year 7 & 8 meet and greet	53	-	-	-	53	-
School & House Plays	329	-	-	-	329	-
Refreshment sales	209	-	-	-	209	12
<b>Other Income</b>						
Year 7 induction BBQ	6,021	-	-	-	6,021	-
2021 Familiarisation tests	40,682	-	-	-	40,682	-
Interest received	217	0	-	-	217	499
<b>Total incoming resources</b>	<b>53,365</b>	<b>1,153</b>	<b>0</b>	<b>0</b>	<b>54,518</b>	<b>8,914</b>
<b>Resources Expended</b>						
<b>Cost of generating funds</b>						
<b>Fund raising cost</b>						
100 Club	650	-	-	-	650	-
Murder Mystery	-	-	-	-	-	-
<b>Charitable activities</b>						
Payable to WCGS	-	1,153	1,786	-	2,939	2,946
School Gifts - Library	-	-	-	-	-	1,000
School Gifts - English department	1,500	-	-	-	1,500	-
School Gifts - Sports	5,724	-	-	-	5,724	568
School Gifts - SEN/clubs	2,264	-	-	-	2,264	-
School Gifts - Music/Drama	350	-	-	-	350	2,193
School Gifts - Chemistry	1,254	-	-	-	1,254	2,809
School Gifts - Food tech	(360)	-	-	-	(360)	4,591
School Gifts - Biology	319	-	-	-	319	1,864
School Gifts - Art	371	-	-	-	371	-
School Gifts - Economics	133	-	-	-	133	-
School Gifts - Philosophy/RS	576	-	-	-	576	-
School Gifts - Other	2,256	-	-	-	2,256	1,872
School Bid - DT A'Level Equipment	15,000	-	-	-	15,000	-
School Bid - New Drama room	110,284	-	-	-	110,284	-
<b>Expenses</b>						
Subscriptions	151	-	-	-	151	176
Committee Gifts	76	-	-	-	76	-
Stock	3,574	-	-	-	3,574	25
Bank Charges & Expenses	127	-	-	-	127	60
PTFA Running Costs	-	-	-	-	-	96
<b>Total resources expended</b>	<b>144,248</b>	<b>1,153</b>	<b>1,786</b>	<b>-</b>	<b>147,187</b>	<b>18,200</b>
<b>Net incoming/(outgoing)</b>	<b>(90,884)</b>	<b>-</b>	<b>(1,786)</b>	<b>-</b>	<b>(92,670)</b>	<b>(9,286)</b>
<b>Fund balance at 1 September 2021</b>	<b>123,792</b>	<b>-</b>	<b>1,786</b>	<b>2,460</b>	<b>128,038</b>	<b>137,324</b>
<b>Balance c/fwd 31 August 2022</b>	<b>32,908</b>	<b>-</b>	<b>-</b>	<b>2,460</b>	<b>35,368</b>	<b>128,038</b>

## BALANCE SHEET

### BALANCE SHEET as at 31 August 2022

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Current Assets</b>		
Tax Debtor	-	-
Other debtors	-	-
Loan due from WCGS PTFA Ltd	-	-
Cash at bank	81,619	137,818
	<u>81,619</u>	<u>137,818</u>
<b>Creditors: amounts falling due within one year</b>		
Due to Wallington County Grammar School	45,702	9,580
Other creditors	550	200
	<u>46,252</u>	<u>9,780</u>
<b>Net current assets</b>	<u>35,368</u>	<u>128,038</u>
<b>Creditors: amounts falling due after more than one year</b>		
Due to Wallington County Grammar School	-	-
<b>Net assets</b>	<u><u>35,368</u></u>	<u><u>128,038</u></u>
<b>Reserves</b>		
Unrestricted funds	32,720	123,605
Restricted funds	2,648	4,433
	<u><u>35,368</u></u>	<u><u>128,038</u></u>

## **NOTES TO THE FINANCIAL STATEMENTS**

### **ACCOUNTING POLICIES**

#### **Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value. The financial statements have been prepared in accordance with the 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), applicable accounting standards and the Charities Act 2011.

#### **Taxation**

The PTFA is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities as it falls within the exemptions available to registered charities.

The organisation makes a tax repayment claim in respect of donations received under the deed of covenant and Gift Aid. Transitional relief is included in this claim.

Value Added Tax is not recoverable by the charity, and as such is included in the relevant cost in the Statement of Financial Activities.

#### **Fund Accounting**

Funds held by the PTFA are either:

- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular restricted purposes.