



Trustees' Annual Report for the period

From 01 September 2022

To 31 August 2023

Charity name: **Claremont Primary School PTA**

Charity registration number: **1036492**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the education of the pupils in the school, including to: <ul style="list-style-type: none">- Develop more extended relationships between the staff, parents and others associated with the school- Engage in activities which 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.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	During the year the PTA ran a number of events for the enjoyment and benefit of the children and families of the school, and to raise money. The main events were: <ul style="list-style-type: none">- Clarefest- Summer Fete- Christmas Secret Room- Easter Egg Hunt- Children's discos and cinema clubs

		<ul style="list-style-type: none"> - Parent socials - Playground sales
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees are aware of the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>This year the charity was able to deliver and refine it's events from previous years. The community benefits are not able to be quantified but were significant.</p> <p>In running the events above the total net income raised by the PTA during the year amounted to £52,047.13 with just under £8,000 direct donations received.</p> <p>Total expenditure to run those events was £20,873.19 signalling gross profit from events of £31,173.94. Administrative costs (including donations to the school) totalled £37,445.46.</p> <p>Principal expenditure was spent funding or subsidising the following to support the education of the children at the school for:</p> <ul style="list-style-type: none"> - I.T. £15,000 - Wet weather canopies £16,000 - Panto Trip £2,219.50 - Classroom contribution £1,400 - Year 6 leavers £763.80 - Netball kit £303.89 - Year 6 Books/BBQ £663.80

Additional information (optional)

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	
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Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Positive
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The policy is to hold sufficient reserves to maintain the Charity's liquidity. The charity expects the minimum funding to the school annually is £15,000 for I.T.. Therefore a reserve amount of £20,000-30,000 is kept to ensure 1-2 years of future I.T. spend is available.
Amount of reserves held	Para 1.22	£32,040.48 (Cash in bank as of 31 August 2023)
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	

A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected to post in meetings and requires two nominations from existing Committee members to be appointed.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	

Other		

Reference and Administrative details

Charity name	Claremont Primary School Parent Teacher Association
Other name the charity uses	
Registered charity number	1036492
Charity's principal address	Banner Farm Road Tunbridge Wells TN2 5EB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Claire Summers	Chair	whole year	PTA committee
2	Natalie Jolliffe	Vice Chair	whole year	PTA committee
3	Sara Titmuss	Secretary	whole year	PTA committee
4	Sami Fatoohi	Treasurer	Until 8 March 2023	PTA committee
5	Shagun Bansel	Treasurer	From 8 March 2023	PTA Committee
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Corporate trustees – names of the directors at the date the report was approved

Director name		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

	Type of adviser	Name	Address
	Name of chief executive or names of senior staff members (Optional information)		

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

	Signature(s)	C Summers	
	Full name(s)	Claire Summers	
	Position (eg Secretary, Chair, etc)	Chair	
	Date	6/10/2023	

Profit and Loss

Claremont County Primary School Parent Teacher Association
For the year ended 31 August 2023

Account 2023

Turnover

Bank Interest Income	55.41
Christmas Card Sales	455.00
Cinema Club Sales	2,412.31
Clarefest Sales	21,183.90
Disco Sales	2,070.59
Dragon Boat Race Donations	328.66
Easter Donations	1,766.68
Event Sponsorship Received	4,100.00
Firework Ticket Sales	1,481.90
New Parent Drinks Raffle	179.54
Playground Sales	1,871.24
School Lottery Income	502.20
Second Hand Uniform Sales	2,278.92
Secret Room Donations	1,029.33
Summer Fete Donations	112.00
Summer Fete Sales	6,526.73
Tea Towels Sales	2,335.76
Text Raffle Donation	955.70
Website Sponsorship Received	250.00
Wine Tasting Sales	931.81
Xmas Wreath Making Sales	1,219.45
Total Turnover	52,047.13

Cost of Sales

Cinema Club Expenses	1,140.57
Clarefest Expenses	10,700.77
Disco Expenses	560.00
Easter Expenses	525.57
Firework Expenses	1,270.00
Misc Event Expenses	150.00
Playground Sale expenses	652.50
Second Hand Uniform Expenses	11.47
Secret Room Expenses	41.50
Summer Fete Expenses	3,632.26
Tea Towel Expenses	1,654.39
Wine Tasting Expenses	199.87
Xmas Wreath Expenses	334.29
Total Cost of Sales	20,873.19

Gross Profit **31,173.94**

Administrative Costs

Bank & Card Fees	200.68
Donation to School	35,687.19
General PTA Expenses	849.06
PTA Overheads	708.53
Total Administrative Costs	37,445.46

Operating Profit **(6,271.52)**

Other Income

Direct Donations received	7,979.83
Total Other Income	7,979.83

Profit on Ordinary Activities Befc **1,708.31**

Profit after Taxation **1,708.31**

Balance Sheet

Claremont County Primary School Parent Teacher Association
As at 31 August 2023

Account **31 Aug 2023**

Current Assets

Cash at bank and in hand

Business Premium ME (Covenant) 7,218.16

Community Account 5,277.51

Instant Access Saver Account 19,544.81

Total Cash at bank and in hand **32,040.48**

Accounts Receivable 80.00

Total Current Assets **31,960.48**



**1. Independent examiner's
report on the accounts**

1. Section A Independent Examiner's Report

4.

Report to the trustees	CLAREMONT COUNTY PRIMARY SCHOOL PARENT TEACHER ASSOCIATION		
On accounts for the year ended	31 August 2023	Charity no (if any)	1036492
	Set out on pages		
<i>(remember to include the page numbers of additional sheets)</i>			

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

Responsibilities and basis of report

As the charity's trustees, 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 Trust'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.

1. 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 which gives me cause to believe that in, any material respect:

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

2.

Signed: A Gray **Date:** 28/02/2024

Name: Andrew Gray CA CIA BA ALCM

Relevant professional qualification(s) or body (if any): Institute of Chartered Accountants of Scotland

Address: 15 Cambridge Street
Royal Tunbridge Wells, Kent

1. Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

Independent Examiner's Report

Charity: Claremont County Primary School Parent Teacher Association (CC# 1036492)

Accounts: Year ended 31st August, 2023

Examiner: Andrew Gray

Date of Report: 28th February, 2024

My formal Independent Examination report to the charity's accounts for year-ending 31st August 2023 (to be submitted to the Charity Commission along with the financial report) is unqualified and is provided separately.

Section 1 below provides a summary of relevant additional information related to the examination. Section 2 is a copy of the Independent Examiner's checklist provided by the Charity Commission for England and Wales (CC32a), which has been completed for this review as referenced above.

1. Supporting Information

Within this supporting documentation, I present further details of my work in this regard to the Trustees for their detailed consideration.

Ref	Topic	Independent Examiner's Assessment
1.1	Eligibility of the Charity to be subject to Independent Examination	<p>Claremont Country Primary School Parent Teachers Association (Claremont PTA) exceeded the relevant income threshold of £25k in the year-ended 31st August 2023, and thus requires an Independent Examination of their financial records and statements. Accounts have been prepared on an accruals basis.</p> <p>Since the charity's income and total assets do not exceed relevant thresholds (gross income and assets are less than £250k and £3.26m respectively). The Trustees of Claremont PTA may choose to have an Independent Examination of its Accounts rather than an audit.</p> <p>Claremont PTA's Constitution does not require an audit should be carried out. The Trustees believe an Independent Examination is the appropriate type of review for this year. Having considered all these points I agree the Charity is eligible for an Independent Examination.</p> <p>Whilst I am a member of a listed body, this is not a requirement for this examination.</p>
1.2	Eligibility of the Independent Examiner	<p>I am satisfied that I am able to conduct this examination in line with all relevant directions and guidance set out in the UK Government's Charity Commission guidance CC32. I am confident that there are no issues or impediments which might inhibit my impartiality in the conduct of this investigation.</p> <p>I am not involved in the day-to-day administration of the charity, and I have no family or commercial relationships with the Trustees.</p> <p>It should be noted that my children attend the school and so are beneficiaries of this charity. My wife also volunteers for</p>

		<p>the charity and we are both regular donors and attendees at events organised by the charity. However, these connections are not material to either my family nor to the charity itself, and I am confident that this does not represent a material conflict of interest in this context. Such connections do not exclude me from conducting this independent examination (per guidance in CC32), and do not impact my obligation of impartiality as I am a qualified Chartered Accountant and adhere to the professional and ethical standards of my professional body.</p>
1.3	Professional Competence of the Independent Examiner	<p>I am satisfied that I meet the requirements and expectations for skills and expertise needed to conduct this examination.</p> <p>I am a qualified Chartered Accountant, having passed relevant examinations and been admitted to the Institute of Chartered Accountants (ICAS) in 2008. Since qualification, I have worked in Financial Services for over 15 years.</p> <p>I am a member of the Audit and Risk Committee of ICAS, a position which I have held for 6 years. I also serve as the Honorary Treasurer of the William Morris Society, a charity based in Hammersmith, London.</p>
1.4	Understanding of the Charity	<p>I am confident that my understanding of these activities is sufficient to support a well-informed assessment of the financial records and accounts.</p> <p>I have read the constitution of the charity and have discussed the administration with a subset of Trustees. I also have extensive personal knowledge and experience of the charity's activities.</p> <p>I also have experience of similar record-keeping and reporting practices from my role at the William Morris Society.</p>
1.5	Carrying out the examination	<p>I have had verbal and email communications with the Trustees in the context of this examination. I have also received the Trustees' Annual Report for the year. I have been assured that the accounting records are a complete and fair representation of the financial performance and position of the charity for the year-ended 31st August 2023.</p> <p>Financial accounts have been shared with me in electronic format, as well as a suite of supporting documentation. I have also been given independent access to the charity's electronic accounting records within the Xero application.</p> <p>The Xero accounts are synchronised with all of the charity's bank accounts, bringing a high degree of integrity to the record keeping. In addition, I have been provided with electronic copies of invoices and expense reimbursements. level data has been provided for all of the charity's bank accounts. I have reviewed and confirmed receipt / payment for large transactions (over £1k) and also for a sample of smaller transactions. No issues were identified.</p> <p>I have kept appropriate records of this review for my own purposes. These will be treated as confidential and destroyed once record retention requirements have been satisfied.</p>

1.6	Going Concern	I am content that the charity remains a going concern. The charity holds reserves to cover over 12 months of expenditure and continues to draw on a deep pool of willing supporters and engaged volunteers.
1.7	Conclusions	<p>I confirm that no matters have come to my attention giving me cause to believe that in any material respect:</p> <ol style="list-style-type: none"> 1. accounting records were not kept as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or 2. the accounts do not accord with those records; and 3. the accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). <p>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.</p>
1.8	Other Matters	<p>Activities are straightforward and in line with previous' years. There are no significant estimates or judgments within the financial data in the accountants.</p> <p>To my knowledge, based on discussion with the Trustees and my examination of relevant financial records, there are no instances of fraud, related party transactions, breaches of law or regulations, or failures of internal controls or governance.</p>
1.9	Further Review	<p>I am confident that my review of these accounts provides sufficient assurance as to the accurate and fair representation of the charity's financial performance for the year and financial position at the year-end.</p> <p>No further review is deemed to be necessary.</p>

2. Independent Examiner's Checklist

The Directions and documentation	Step done?	Working paper reference
Direction 1: Check whether the charity is eligible to have an independent examination		
Checked the charity audit threshold applying to the accounts to be reviewed	Y	See note 1.1
Checked an audit is not required for any other reason	Y	See note 1.1
Confirmed the charity is eligible for independent examination	Y	See note 1.1
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	Y	See note 1.1
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	N/A	-
If a charitable company checked that the audit exemption statement has been made	N/A	-
If applicable, rechecked the threshold calculation during the examination	N/A	-
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies	N/A	-
If applicable, informed the trustees that the charity is not eligible for an independent examination	N/A	-
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company	N/A	-
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	N/A	-
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts	N/A	-
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination		
Confirmed that there are no close personal relationships with the trustees that compromise independence	Y	See note 1.2
Confirmed as having no the day to day involvement in the administration of the charity	Y	See note 1.2
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met	N/A	See note 1.2
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent	Y	See note 1.2

The Directions and documentation	Step done?	Working paper reference
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body	Y	See note 1.3
If applicable, informed the trustees that you are not eligible to carry out the independent examination	N/A	-
Direction 3: Record your independent examination		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)	Y	See note 1.5
Evidence of appointment on file	N/A	-
If issued, letter of engagement signed by the trustees on file	N/A	-
Documentation of steps required by Direction 1 are all done	Y	See note 1.1
Documentation that steps required by Direction 2 are all done	Y	See 1.2, 1.3
Analytical review documented	Y	N/A
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report	None identified	N/A
Verification and vouching procedures undertaken and any checks made are on file	Y	See note 1.5
Copy of approved accounts on file	Y	N/A
Copy of trustees' annual report on file	Y	N/A
Copies of information relied upon as part of the examination are on file	Y	N/A
If applicable, copies of written assurances given	None	N/A
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file	Y	See note 1.7
Recorded any matters of material significance about which a report must be made direct to the Commission	None identified	N/A
Recorded whether to exercise discretion and report on relevant matters direct to the Commission	None identified	N/A
Direction 4: Plan your independent examination		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	Y	See note 1.4
Planned specific examination procedures appropriate to the circumstances of the charity	Y	See note 1.5
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	None identified	N/A
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern	Y	See note 1.6
Noted any implications for the examiner's report and for separate reporting to the Commission	None identified	N/A

The Directions and documentation	Step done?	Working paper reference
Direction 5: Check that accounting records are kept to the required standard		
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	Y	See note 1.5
Asked the trustees about how they ensure the accounting records are complete	Y	See note 1.5
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	None identified	N/A
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	Y	N/A
Noted any implications for the examiner's report and for separate reporting to the Commission	None identified	N/A
Direction 6: Check that the accounts are consistent with the accounting records		
Compared the accounts with the underlying accounting records	Y	See note 1.5
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	Y	See note 1.5
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	None identified	N/A
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	N/A	-
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts		
Checked that the disclosures required by the SORP have been made and are complete	N/A	-
Considered whether there are any implications for the examiner's report and reporting to the Commission	N/A	-
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	N/A	-
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts		
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	Y	See note 1.5
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	None identified	N/A

The Directions and documentation	Step done?	Working paper reference
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	Y	N/A
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	Y	See note 1.6
Noted any implications for the examiner's report and for separate reporting to the Commission	None identified	N/A
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts		
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	Y	See note 1.6
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	Y	See note 1.6
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	Y	See note 1.6
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	Y	See note 1.6
Noted any implications for the examiner's report and for separate reporting to the Commission	None identified	N/A
Direction 10: Check the form and content of the accounts		
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	N/A	-
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	Y	N/A
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	N/A	-
Noted any implications for the examiner's report and for separate reporting to the Commission	None identified	N/A
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence		
Carried out an analytical review	Y	N/A

The Directions and documentation	Step done?	Working paper reference
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	Y	N/A
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	None identified	N/A
Noted any implications for the examiner's report and for separate reporting to the Commission	None identified	N/A
Direction 12: Compare the trustees' annual report with the accounts		
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	Y	N/A
Compared the trustees' annual report with the accounts for any material inconsistency	Y	N/A
Noted any implications for the examiner's report and for separate reporting to the Commission	None identified	N/A
Direction 13: Write and sign the independent examination report		
Reviewed the conclusions from the independent examination	Y	N/A
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	None identified	N/A
Checked that the examiner's report covers all of the matters required	Y	N/A
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	N/A	-
Signed and dated the examiner's report	Y	N/A
Reported matters of material significance direct to the Commission	None identified	N/A
Exercised discretion and reported relevant matters direct to the Commission	None identified	N/A