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CHARITY REGISTRATION NUMBER: 287506

The Akiva School Parents-Teachers Association

Unaudited Financial Statements

31 July 2026

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

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The Akiva School Parents-Teachers Association

Financial Statements

Period from 1 October 2025 to 31 July 2026

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The Akiva School Parents-Teachers Association

Trustees' Annual Report

Period from 1 October 2025 to 31 July 2026

The trustees present their report and the unaudited financial statements of the charity for the Period ended 31 July 2026.

Reference and administrative details

Registered charity name	The Akiva School Parents-Teachers Association
Charity registration number	287506
Principal office	80 East End Road London N3 2SY

The trustees

C Silver	
J G Reznik	(Retired 8 December 2025)
D Renton	
R Beggi	(Retired 31 July 2026)
A Levene	

Independent examiner	Keith Sussman New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

The official name of the charity is The Akiva School Parents-Teachers Association. It is a registered charity constituted by Deed of Trust. Its registered charity number is 287506.

The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity and no benefit or expenses were paid in the period.

According to the constitution of the charity; the Board of Trustees shall be made up of at least the serving Head Teacher of the School and the Chair of the Parents-Teachers Association. The latter Trustee will serve only a two year term before retiring. Other Trustees can be appointed to assist the Charity as and when required.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the period.

Risk management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

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Objectives and activities

The charity is established to advance the education of the pupils at the school by providing and assisting in the provision of facilities for education within the school and for such other purposes as are recognised by English Law as charitable and in furtherance of the aforementioned objects.

The Akiva PTA thrives due to active contributions from many of the parents and teachers at Akiva School. Their dedication and commitment to improving the school, both through fundraising events and arranging a multitude of events and activities that are not financially motivated is greatly appreciated.

Achievements and performance

During the period, the charity's principal activity was the provision of facilities to The Akiva School. £27,188 (2025: £11,251) was distributed during the period. The funds were used by the school in providing air conditioning and various other facilities and services.

In addition £400 (2025: £110) was distributed by way of donations to other charities registered with the Charity Commission in England and Wales.

A total of £27,588 (2025: £11,361) has been distributed during the period as shown in the attached Financial Statements.

Financial review

Reserve Policy

At the period end £52,976 (2025: £45,970) was held as unrestricted funds. It is the policy of the charity to maintain unrestricted funds, which are the free reserve of the charity, at a level, which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

Plans for future periods

The trustees plan to continue to provide facilities for the Akiva School and to ensure that an appropriate level of reserves is maintained. In 2026/27 the Trustees will continue to support the costs of development of the school.

The trustees' annual report was approved on 8 October 2026 and signed on behalf of the board of trustees by:

Signed by:
David Renton
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D Renton
Trustee

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The Akiva School Parents-Teachers Association

Independent Examiner's Report to the Trustees of The Akiva School Parents-Teachers Association

Period from 1 October 2025 to 31 July 2026

I report to the trustees on my examination of the financial statements of The Akiva School Parents-Teachers Association ('the charity') for the Period ended 31 July 2026.

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.

DocuSigned by:
Keith Sussman
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Keith Sussman
Independent Examiner

New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

8 October 2026

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The Akiva School Parents-Teachers Association

Statement of Financial Activities

Period from 1 October 2025 to 31 July 2026

	Note	Period from 1 Oct 25 to 31 Jul 26 Unrestricted funds £	Period from 1 Oct 25 to 31 Jul 26 **Total funds £**	Year to 30 Sep 25 Total funds £
Income and endowments				
Charitable activities	**4**	54,819	**54,819**	61,265
Investment income	**5**	556	**556**	600
Total income		55,375	**55,375**	61,865
Expenditure				
Expenditure on charitable activities	**6,7**	48,369	**48,369**	32,936
Total expenditure		48,369	**48,369**	32,936
Net income and net movement in funds		7,006	**7,006**	28,929
Reconciliation of funds				
Total funds brought forward		45,970	**45,970**	17,041
Total funds carried forward		52,976	**52,976**	45,970

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

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The Akiva School Parents-Teachers Association

Statement of Financial Position

31 July 2026

	Note	31 Jul 26 £	£	30 Sep 25 £
Current assets				
Cash at bank and in hand		**58,224**		54,579
Creditors: amounts falling due within one year	**12**	**5,248**		8,609
Net current assets			**52,976**	45,970
Total assets less current liabilities			**52,976**	45,970
Net assets			**52,976**	45,970
Funds of the charity				
Unrestricted funds			**52,976**	45,970
Total charity funds	**13**		**52,976**	45,970

These financial statements were approved by the board of trustees and authorised for issue on 8 October 26, and are signed on behalf of the board by:

Signed by:
David Renton
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D Renton
Trustee

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The Akiva School Parents-Teachers Association

Statement of Cash Flows

Period from 1 October 2025 to 31 July 2026

	31 Jul 26 £	30 Sep 25 £
Cash flows from operating activities		
Net income	**7,006**	28,929
Adjustments for:		
Other interest receivable and similar income	**(556)**	(600)
Accruals and deferred income	**(1,158)**	(7,048)
Changes in:		
Other creditors	**(2,203)**	664
Cash generated from operations	**3,089**	21,945
Interest received	**556**	600
Net cash from operating activities	**3,645**	22,545
Net increase in cash and cash equivalents	**3,645**	22,545
Cash and cash equivalents at beginning of period	**54,579**	32,034
Cash and cash equivalents at end of period	**58,224**	54,579

The notes on pages 7 to 10 form part of these financial statements.

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The Akiva School Parents-Teachers Association

Notes to the Financial Statements

Period from 1 October 2025 to 31 July 2026

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 80 East End Road, London, N3 2SX.

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 accounting reference date was changed during the year to 31 July (from 30 September). This is to align the reporting period of the charity with that of Akiva School.

Going concern

There are no material uncertainties about the charity's ability to continue.

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

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

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3. Accounting policies *(continued)*

Resources expended *(continued)*

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

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.

4. Charitable activities

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	£	£
Fundraising Activities	54,819	**54,819**	61,265	61,265

5. Investment income

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	£	£
Bank interest receivable	556	**556**	600	600

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	£	£
Grant Making	27,588	**27,588**	11,361	11,361
Fundraising Activities	19,969	**19,969**	20,765	20,765
Support costs	812	**812**	810	810
	48,369	**48,369**	32,936	32,936

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7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Grant Making	–	27,588	812	**28,400**	12,171
Fundraising Activities	19,969	–	–	**19,969**	20,765
	19,969	27,588	812	**48,369**	32,936

8. Analysis of support costs

	Grant Making £	**Total 2026 £**	Total 2025 £
General office	812	**812**	810

9. Analysis of grants

	Period from 1 Oct 25 to 31 Jul 26 £	Year to 30 Sep 25 £
Grants to institutions		
Akiva School	**27,188**	11,251
Other UK registered charities	**400**	110
	27,588	11,361
Total grants	**27,588**	11,361

10. Staff costs

The Charity had no employees during the year or in the previous year.

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity were received by the trustees.

12. Creditors: amounts falling due within one year

	31 Jul 26 £	30 Sep 25 £
Accruals and deferred income	**3,815**	4,973
Other creditors	**1,433**	3,636
	5,248	8,609

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13. Analysis of charitable funds

Unrestricted funds

	At 1 October 2025	Income	Expenditure	**At 31 July 2026**
	£	£	£	**£**
General funds	45,970	55,375	(48,369)	**52,976**

	At 1 October 2024	Income	Expenditure	At 30 September 2025
	£	£	£	£
General funds	17,041	61,865	(32,936)	45,970

14. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2026**
	£	**£**
Current assets	58,224	**58,224**
Creditors less than 1 year	(5,248)	**(5,248)**
Net assets	52,976	**52,976**

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	54,579	54,579
Creditors less than 1 year	(8,609)	(8,609)
Net assets	45,970	45,970

15. Analysis of changes in net debt

	At 1 Oct 2025	Cash flows	**At 31 Jul 2026**
	£	£	**£**
Cash at bank and in hand	54,579	3,645	**58,224**