

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST AUGUST 2023**

**HELPING HANDS OF LILLIPUT
INFANT SCHOOL**

CHARITY REGISTRATION No: 1173341

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

HELPING HANDS OF LILLIPUT INFANT SCHOOL

CONTENTS

Page 3	Legal and Administrative Information
Pages 4 to 6	Trustees' Report
Page 7	Independent Examiner's Report
Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Pages 10 to 14	Notes to the Financial Statements

HELPING HANDS OF LILLIPUT INFANT SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1173341
WORKING NAMES	Helping Hands of Lilliput Infant School Helping Hands PTA
DATE OF REGISTRATION	9th June 2017
START OF FINANCIAL PERIOD	1st April 2022
END OF FINANCIAL PERIOD	31st August 2023
TRUSTEES AT 31ST AUGUST 2023	Charlotte Craig Stephanie Small Louise Thomas-Brand Rowena Revill (Resigned 22nd March 2023) Lisa Blackmore (Resigned 22nd March 2023)
LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Constitution Adopted 18th November 2016

OBJECTS

To advance the education of pupils in the School in particular by: a) Developing effective relationships between the staff, parents and others associated with the School. b) Engaging in activities or providing facilities or equipment which support the School and advance the education of the pupils.

CORRESPONDENCE ADDRESS	Lilliput Infant School 51 Lilliput Road Poole Dorset BH14 8JX
-------------------------------	---

PRIMARY BANKERS	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN
------------------------	--

INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS
------------------------------	--

HELPING HANDS OF LILLIPUT INFANT SCHOOL

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31ST AUGUST 2023

Objectives and Activities

Summary of Purpose

The object of the Association is to advance the education and wellbeing of pupils in the school in particular by:

- Developing effective relationships between the staff, parents and others associated with the school.
- Engaging in activities, or providing facilities or equipment, which support the school and advance the education or wellbeing of the pupils.

Summary of the Main Activities

The main activities are:

- Fundraising events run for pupils or parents/carers of the school. These not only raise funds but also bring parents, teachers, pupils and the community together.
- Preloved school uniform sales, this raises funds and also provides all parents/carers the opportunity to dress children in school uniform for reasonable prices. Wearing the uniform is part of the way the school encourages a community ethos within the pupils.
- Funds are given to Lilliput Infant CE School for educational enriching equipment such as new iPads, hi-vis safety jackets, classroom rugs or World Book Week awards, and to foster a sense of belonging for pupils in activities such as the Y2 leavers disco and medals.
- Donations may also be given to the school for large scale building works and maintenance such as the school playground.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit.

The school provides a 'wish list' of items they would like, and the committee takes this into consideration when choosing how to spend the PTA's funds.

We are grateful for the many hours the trustees and other member volunteers have spent in organising our fundraising events. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

Achievements and Performance

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.

In order to synchronise the financial year up with the academic year, this report covers a slightly longer period of 17 months.

During this time, the PTA have organised a wide range of fundraising events, big and small, which with other income sources has generated over £56,000 funds from our generous parent/carer community and local businesses via advertising and sponsorship. Most of the money raised has been invested back into the school or is earmarked for future 'wish list' projects.

The team also worked with the school to receive a grant of £10,000 from Talbot Village Trust for a new playground in memory of a former pupil and a £250 good cause donation from the Charities Aid Foundation.

Behind the scenes, the PTA's financial records were integrated with Xero, the PTA shed underwent some urgent reparation works, a new website was built promoting events and an ongoing plan for parents' digital payments was agreed with the Coastal Learning Partnership.

HELPING HANDS OF LILLIPUT INFANT SCHOOL

TRUSTEES' ANNUAL REPORT (Continued) FOR THE PERIOD ENDED 31ST AUGUST 2023

Summary of Activities:

Throughout Period

Preloved Uniform and Cake Sales
Lilliput Teddy Bears
One Lottery

Summer '22

Summer Fun Day

Autumn '22

Quiz Night
Non-uniform Day
Christmas Cards
Santa's Grotto
Christmas Show Refreshments

Spring '23

Mother's Day Shop
Spring Ball
Under The Sea Disco and Non-Uniform Day

Summer '23

Mrs Chambers Coronation Tea Party
Y2 Leavers Hoodies & T-Shirts
Father's Day Shop
Summer Fête

Our total expenditure for the period was **£60,037**. **£36,793** of this was used to fund items for the school or activities for the children. The remainder was events expenses and used to cover the general running costs of the PTA.

Summary of Donations:

New Playground
World Book Day Prizes
Twelve Replacement Classroom Carpet Rugs
Hi-Vis Jackets
Y2 Leavers Activity Subsidy
Eight iPads
Four Learning Sheds for Reception Outdoor Learning Area

Financial Summary:

Opening Fund: **£19,977**
Total Gross Receipts: **£56,971**
Total Gross Payments: **£60,037**
Closing Funds: **£16,911**

Closing Reserves: **£16,911**

HELPING HANDS OF LILLIPUT INFANT SCHOOL

TRUSTEES' ANNUAL REPORT (Continued) FOR THE PERIOD ENDED 31ST AUGUST 2023

Financial Review

Cash at the Bank and PayPal accounts at the end of the year was £17,171.36 (+£438.65 for PayPal).

Reserves are held to cover the usual annual running costs for items such as insurances, licences and financial software. There also needs to be enough to fund the outlay needed to run of our larger events such as the Christmas Fair.

The total reserve held as at 31st August 2023 were £16,911.

The main risks facing the charity would be in the event that suitable volunteers cannot be found to replace any of the outgoing Chair Team in October 2023 or thereafter.

Our principal sources of funding are various fundraising events held throughout the year. The two summer fairs and the spring ball were the largest income producing events.

Structure, Governance and Management

The Charity is an unincorporated association and is governed under a constitution adopted 18th November 2016 and to be updated on 31st October 2023.

The PTA is open to the parents, guardians or carers of all pupils currently attending the school and the teaching and non-teaching staff currently employed or engaged at the school. The PTA holds meetings every 4-6 weeks and an AGM once a year. The officers of the PTA are the (Co-)Chair, Deputy (Co-)Chair and (Co-)Treasurer. A Secretary is to be appointed at the next AGM. All the chair team are trustees by virtue of their office.

The PTA works closely with the school when arranging activities, most of which take place on school premises. The school provides a wish list of items which the PTA considers when choosing how to spend funds.

All trustees give their time voluntarily and received no remuneration or other benefits.

Trustees' Responsibilities

The Charities Act 2011 require 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 surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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 the Trustees on 16th November 2023

Signed on their behalf by Trustee CC Craig

Printed Name: CHARLOTTE CRAIG

HELPING HANDS OF LILLIPUT INFANT SCHOOL
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of the Helping Hands of Lilliput Infant School on the accounts for the period ended 31st August 2023 set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to 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 matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 24th November 2023

HELPING HANDS OF LILLIPUT INFANT SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31ST AUGUST 2023

	Notes	Unrestricted Funds £	Restricted Funds £	17 Month TOTAL 2022/23 £	12 Month TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	250	-	250	1,965
Charitable Activities	3b	55,396	-	55,396	6,233
Activities for Generating Funds	3c	1,325	-	1,325	2,215
TOTAL INCOMING RESOURCES		56,971	-	56,971	10,413
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	59,287	-	59,287	6,785
Governance Costs	4b	750	-	750	-
TOTAL RESOURCES EXPENDED		60,037	-	60,037	6,785
NET INCOMING (OUTGOING) RESOURCES		(3,066)	-	(3,066)	3,628
Funds Brought Forward		19,977	-	19,977	16,349
TOTAL FUNDS CARRIED FORWARD		16,911	-	16,911	19,977

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 14 form part of these financial statements.

HELPING HANDS OF LILLIPUT INFANT SCHOOL

**BALANCE SHEET
AS AT 31ST AUGUST 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-23 £	Total 31-Mar-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Stock	17	440	-	440	-
Debtors & Prepayments	8	50	-	50	-
Cash at Bank and in Hand	7	17,171	-	17,171	19,977
Total Current Assets		17,661	-	17,661	19,977
Creditors: Amounts due within one year	9	750	-	750	-
NET CURRENT ASSETS		16,911	-	16,911	19,977
TOTAL ASSETS less current liabilities		16,911	-	16,911	19,977
Creditors: Long Term Liabilities	10	-	-	-	-
NET ASSETS		16,911	-	16,911	19,977
Funds of the Charity					
General Funds		16,911	-	16,911	19,977
Restricted Funds	5	-	-	-	-
Total Funds		16,911	-	16,911	19,977

Approved by the Trustees on 16th November 2023

Signed on their behalf by Trustee CC Craig

Printed Name: CHARLOTTE CRAIG

HELPING HANDS OF LILLIPUT INFANT SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST AUGUST 2023

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

HELPING HANDS OF LILLIPUT INFANT SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31ST AUGUST 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance
----------------------------------	------------------------

Changes in Accounting Policies and Methods of Accounting

There has been no change to the accounting policies (variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2023 : None
31st March 2022 : None

HELPING HANDS OF LILLIPUT INFANT SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31ST AUGUST 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	17 Month TOTAL 2022/23 £	12 Month TOTAL 2021/22 £
a) Donations, Grants & Legacies				
Gifts & Donations	250	-	250	1,965
	250	-	250	1,965
b) Charitable Activities				
Activities & Events	55,396	-	55,396	6,233
	55,396	-	55,396	6,233
c) Activities for Generating Funds				
Event Sponsorships	1,325	-	1,325	2,215
	1,325	-	1,325	2,215

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	17 Month TOTAL 2022/23 £	12 Month TOTAL 2021/22 £
a) Cost of Charitable Activities				
Activities & Events	21,766	-	21,766	6,765
Advertising & Publicity	68	-	68	-
Bank Charges	78	-	78	-
Gifts & Donations	36,793	-	36,793	-
Licenses & Subscriptions	101	-	101	-
Local Authority Costs	-	-	-	20
Office Costs	94	-	94	-
School Materials	57	-	57	-
Sundry Expenses	331	-	331	-
	59,287	-	59,287	6,785
b) Governance Costs				
Independent Examiners Fees	750	-	750	-
	750	-	750	-

HELPING HANDS OF LILLIPUT INFANT SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31ST AUGUST 2023

5. RESTRICTED FUNDS

The Charity held no restricted funds during this or the previous financial period.

6. INVESTMENTS

The Charity held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Mar-22 £
Cash at Bank & in Hand	17,171	-	17,171	19,977
	17,171	-	17,171	19,977

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Mar-22 £
Sundry Debtors	50	-	50	-
	50	-	50	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Mar-22 £
Independent Examiners Fees	750	-	750	-
	750	-	750	-

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Mar-22 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	16,911	-	16,911	19,977
Long Term Liabilities	-	-	-	-
TOTAL FUNDS	16,911	-	16,911	19,977

HELPING HANDS OF LILLIPUT INFANT SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31ST AUGUST 2023

12. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

13. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

No payments were made to the Trustees or any persons connected with them during this financial year. No material transaction took place between the organisation and a Trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitments held. The Trustees aim to ensure the Charity will be able to continue to fulfill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the Charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake

17. STOCK

Stock consists of items acquired by the Charity to generate income in furtherance of the Charity's objects. Stock is valued at the lower of cost or net realisable value.