

WILLIAM PATTEN PARENTS TEACHERS & FRIENDS ASSOCIATION (PTFA)

Registered Charity No. 1103834

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

CONTENTS

Page

1	Legal and Administrative Details
2-3	Report of Trustees
4-5	Independent Examiner's report
6	Balance Sheet
7	Statement of Financial Activities
8-10	Notes to the Accounts

WILLIAM PATTEN PARENTS TEACHERS & FRIENDS ASSOCIATION (PTFA)

Registered Charity No. 1103834

ORGANISATIONAL PROFILE
FOR THE YEAR ENDED 31 AUGUST 2025

TRUSTEES

Graeme Edie
Robert Ryan
Jen Yang
Jason Coulloupas
Anne Patricia Hammant
Jonathan Parr

REGISTERED OFFICE:

William Patten Primary School
Stoke Newington Church Street
London
N16 0NX

ACCOUNTANTS:

Charles Osei, BSc (Hons), MSc, FCIE, AFA, ATA, MCIPP
Flat 3, 11 Rochdale Way, Deptford London
SE8 4LY

WILLIAM PATTEN PRIMARY SCHOOL,
PARENT TEACHER AND FRIENDS ASSOCIATION
Registered Charity Number 1103834

Treasurer's letter to the Trustees
For September 2024 to August 2025

7th March, 2026

Dear Trustees,

This letter summarises the fundraising activities and expenditure **for the association's financial year from September 2024 to August 2025.**

Account filing

A submission to the Charity Commission is due by the end of June 2026.

Income for the year has exceeded £25,000, therefore we are required to have the annual accounts independently audited and submitted to the Charities Commission alongside this Trustees letter.

The Independent examiner is Charles Osei, who provided the service in the previous financial year.

A full cashbook is available for your review.

During 2024/25

At the start of the year the **PTFA's total funds available stood at £33,965.** Comprised of monies held in the bank account, and as cash float held by the Treasurer.

Income: During the year we had income of £48k (vs prior year £33k):

- Most of this income was received from direct donations, parent led activities and the fairs held in the Winter and Summer Terms
- The winter and summer fairs generated gross Income of £22k (vs £19k); there are some expenses due for supplies and rental equipment to be offset against this.
- A significant stream of income was from the direct donation campaign and other parent led activities such as the auction and bingo nights; £24k (vs £14k). The direct donations are subject to gift aid and efforts will be made to claim this back.
- We received approx. £2k (vs £3k) from smaller activities, such as the bake sales held by each year group

Income has increased by c40% (15K) from the previous year, showing the continued success of the fairs and the increased donations amount from the wider school community.

Expenses: During the year we combined with the school to fund annual activities at the cost of £51k (vs £37k in prior year).

This increase was understood and anticipated in conversations with Karen, where the PTFA have been asked to support activities as previous funding has ceased. Including

- £14k mealtime cover
- £9k for classroom ipads
- £9k for Place2Be termly contribution
- £5k for Gymnastics
- And various lower contributions for the following:
 - Mariachi Band for Hispanic day
 - Science Week
 - Christmas Trees
 - Djembe Drumming
 - Roman Day
 - SEND Resources
 - Hackney School of Food
 - Yr 6 Hoodies and Yearbooks
- £5k (vs £4k prior year) costs to support the fairs (so to be offset against the income above). The is mainly in cost of materials for merchandise (T shirts/ Hats/ Bag etc.) and ongoing costs for food / drink and cost of entertainment (bouncy castle, dunk tank, grotto)

Banking

Jonathon Parr, the previous Treasurer remains an active signatory. I propose that this be removed and we add an additional signatory.

In circumstances where only one existing Authorised Signatory remains, NatWest requires that any changes be supported by the appointment of an additional Authorised Signatory. A signed copy of the relevant board or committee minutes authorising the appointment must be submitted.

I propose that Robert Ryan is added as Authorised Signatories and that this is approved at the AGM meeting.

In conclusion

Sufficient funds are available to continue the funding of core activities the PTFA has historically supported, and to provide additional targeted support planned by the school.

Sincerely,
Graeme Edie

Treasurer, William Patten Primary School PTFA.

WILLIAM PATTEN PARENTS TEACHERS & FRIENDS ASSOCIATION (PTFA)

Registered Charity No. 1103834

**INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS
TO THE TRUSTEES OF WILLIAM PATTEN PARENTS TEACHERS & FRIENDS ASSOCIATION**

I report on the financial statements for the year ended 31 August 2025 set out on pages 6-10.

This report is made solely to the Trustees of William Patten Parents Teachers & Friends Association, as a body, in accordance with regulations made under section 145 of the Charities Act 2011 and Charity SORP. My work has been undertaken so that I might state to the Trustees matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and Charity's trustees for my independent examination work, for this report, or for the statement I have given below.

Respective responsibilities of Trustees and independent examiner

As charity trustees, for the purposes of charity law, are responsible for the preparation of the financial statements, the Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

I report in respect of my examination of the Charity's accounts carried out:-

- a) examine the accounts under section 145 of the 2011 Act;
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- c) state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the 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 you as 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 reports limited to those matters set out in the statement on the next page.

WILLIAM PATTEN PARENTS TEACHERS & FRIENDS ASSOCIATION (PTFA)

Registered Charity No. 1103834

**INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS
TO THE TRUSTEES OF WILLIAM PATTEN PARENTS TEACHERS & FRIENDS ASSOCIATION**

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
 - a) to keep accounting records in accordance with Section 130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



Charles Osei, BSc (Hons), MSc, FCIE, AFA, ATA, MCIPP
Flat 3, 11 Rochdale Way Deptford London SE8 4LY

20/04/26
Date

WILLIAM PATTEN PARENTS TEACHERS & FRIENDS ASSOCIATION (PTFA)

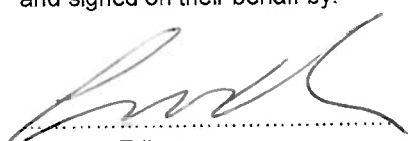
Registered Charity No. 1103834

BALANCE SHEET
AS AT 31 AUGUST 2025

	Notes	2023/24	2023/24
		£	£
Fixed Assets		-	-
Current Assets			
Cash at Bank and in hand	2	30,712	32,215
Creditors: Amount due within One Year			
Other Creditors	3	(650)	(600)
Net Assets/Liabilities		30,062	31,615
Reserves			
General Funds		30,062	31,615
Restricted Funds:		-	-
		30,062	31,615

Approved by the Management Committee on 17th April 2026.

and signed on their behalf by:



Graeme Edie
Trustee

The notes on pages 10-12 form part of these financial statements.

WILLIAM PATTEN PARENTS TEACHERS & FRIENDS ASSOCIATION (PTFA)

Registered Charity No. 1103834

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted	Restricted	2024/25	2023/24
	Notes	Funds	Funds	Total Funds	Total Funds
		£	£	£	£
Resources Arising					
Income from Charitable Activities	4	48,547	-	48,547	32,743
Total Income		48,547	0	48,547	32,743
Direct Charitable Expenditure	5	50,100	-	50,100	36,767
Total Expenditure		50,100	-	50,100	36,767
Resources retained for further use		(1,553)	-	(1,553)	(4,024)
Transfer between Funds					
Net Movement in Funds					
Reconciliations of Funds					
Brought forward 01/09/2024		31,615	-	31,615	35,639
Carried forward 31/08/2025		30,062	-	30,062	31,615

All income and expenditure derive from continuing activities

The Statement of Financial Activities includes gains and losses recognised in the year.

The notes on pages 10-12 form part of these financial statements.

WILLIAM PATTEN PARENTS TEACHERS & FRIENDS ASSOCIATION (PTFA)

Registered Charity No. 1103834

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 AUGUST 2025**

1. Accounting Policies

Basis of Preparation.

These accounts have been prepared on an accrual basis and include income and expenditure as they are earned or incurred, rather than as cash received or paid. Reference to the "Charities SORP" refers to the Charities SORP (FRS 102): 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. 2nd edition effective 1 January 2019.

1a. Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1b. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is possible that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1c. Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

The notes on pages 10-12 form part of these financial statements.

WILLIAM PATTEN PARENTS TEACHERS & FRIENDS ASSOCIATION (PTFA)

Registered Charity No. 1103834

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

1d. Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1e. Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at amount prepaid.

1f. Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1g. Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1h. Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1i. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

1j. Related Party Disclosures

There were no related party transactions for the year 31 August 2023.

The notes on pages 10-12 form part of these financial statements.

WILLIAM PATTEN PARENTS TEACHERS & FRIENDS ASSOCIATION (PTFA)

Registered Charity No. 1103834

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

2 Cash at Bank and in Hand

	2024/25	2023/24
	£	£
Cash at Bank and Hand	30,712	32,215
CAF Bank	0	0
Strip Payments	0	0
Total	30,712	32,215

3 Creditors

	2024/25	2023/24
	£	£
Amounts Due within One Year		
Independent Examiner fees	650	600
Other Creditors	0	0
Total Current Liabilities	650	600

4 Incoming Resources

	Unrestricted	Restricted	2024/25	2023/24
	£	£	£	£
Donations	23,997	-	23,997	12,117
Bake Sale	2,023	-	2,023	-
Quiz	-	-	-	1,613
Fair	22,427	-	22,427	19,013
Other - Football	100	-	100	-
Total Capital Project Income	48,547	-	48,547	32,743

5 Resources Expended

	Unrestricted	Restricted	2024/25	2023/24
	£	£	£	£
Gymnastics	5,000	-	5,000	-
Classroom Ipads	9,200	-	9,200	-
Lunch Clubs Support	14,400	-	14,400	12,226
Project Activities	-	-	-	14,574
PTFA Fees	-	-	-	640
Fair Costs	4,900	-	4,900	4,151
Place2B	9,000	-	9,000	-
SEND	1,600	-	1,600	-
Year 6 Activities	3,500	-	3,500	4,576
Independent Examiner Fees	600	-	600	600
Other	1,900	-	1,900	-
Total	50,100	-	50,100	36,767

The notes on pages 10-12 form part of these financial statements.

