

Mayplace Friends PTA

Receipts and Payments Accounts

For the year ended 30 June 2025

Charity details

Charity name: Mayplace Friends PTA

Charity registration number: 1038632

Principal address: Woodside Road, Bexleyheath DA7 6EQ

Trustees during the year: 1

Independent examiner (if applicable): Danny Fletcher

Accounting period: Year Ended 30 June 2025

Trustees' Annual Report (summary)

The trustees present their report and the financial statements for the year ended 30 June 2025. The accounts have been prepared on a receipts and payments basis, which is appropriate for a small charity.

Objectives

To advance the education and wellbeing of pupils at Mayplace Primary School by raising funds and applying those funds for the benefit of the school community.

Activities and achievements

Fundraising activities included events (e.g., fireworks, fairs, discos and seasonal sales), uniform sales, and other income streams such as match funding, grants and lottery income. During the year the PTA made significant contributions to the school to fund equipment and enhancements, including classroom and reading area improvements.

Financial review

Total receipts for the year were £50,257.13 and total payments were £76,734.45. This resulted in a net movement on funds of £-26,477.32. Opening funds were £37,469.31 and closing funds were £10,991.99. The net deficit reflects planned expenditure of prior-year reserves to support the school, rather than an operational shortfall.

Reserves policy

The PTA aims to maintain sufficient reserves to meet short-term commitments and to manage cashflow around major events. Reserves may be used in-year to fund agreed school projects.

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit and believe the PTA's activities provide clear benefit to pupils and the wider school community.

Receipts and Payments Account

Receipts	£	Notes
Fundraising income (events, uniform and other trading)	41,456.10	
Match funding	7,860.50	
Asda Grants	752.58	
Donations	40.00	
Lottery	140.50	
Bank interest	7.45	
Total receipts	50,257.13	
Payments	£	Notes
Charitable expenditure: payments to school (equipment, books and support)	52,110.00	
Cost of raising funds: event costs and uniform purchases	22,842.17	
Payment processing/platform fees and bank charges (balancing item)	1,170.28	
Insurance	162.00	
Prom donation	450.00	
Total payments	76,734.45	
Opening funds	37,469.31	
Net movement on funds	-26,477.32	
Closing funds	10,991.99	
Basis	Receipts and payments	


Statement of Assets and Liabilities

As at 30 June 2025

Assets	£
Cash in hand	3,267.19
Bank current account	7,152.32
Bank uniform account	47.68
Bank savings account	524.80
Total assets	10,991.99

Approval

These accounts were approved by the trustees and signed on their behalf on: ___ / ___ /

Signed:  Name: Joanna Doyle (Trustee)

Mayplace Friends PTA

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Financial Review Report for Mayplace PTA

For the Year Ended 30 June 2025

Date of Report	9th November 2025
Independent Examiner	Danny Fletcher (FCCA)
Qualifications / Experience	FCCA Accountant (Admission Year 2010), LLP Member and Finance Director - Bindmans LLP (Human Rights Solicitor Firm)
Period covered	1 July 2024 to 30 June 2025

1. Prologue / Acknowledgment

I would like to thank the PTA Committee, Trustees, and volunteers for their continued hard work and dedication throughout the year. As the parent of three Mayplace children, their commitment to supporting the school community through fundraising, events, and engagement is evident in both the financial results and the positive impact on pupils and families.

This report has been prepared to assist the Trustees in reviewing the PTA's financial records and ensuring continued transparency and good governance.

2. Purpose of Review

The purpose of this review was to verify that the underlying financial records of Mayplace PTA for the period covered are accurate, supported by documentation, and properly maintained.

3. Scope of Review

The review included examination of the cash book, bank statements, supporting receipts and invoices and event summaries. Checks were carried out to confirm that income and expenditure were properly recorded and supported by documentation.

4. Findings / Financial Overview

a. Bank Inflows and Outflows Summary

	Opening Balance (1 July 2024)	Money Out	Money In	Closing Balance (30 June 2025)
	£	£	£	£
Mayplace PTA Current Account (A/c 00815756)	33,113.86	(74,968.52)	52,329.60	10,474.94
Mayplace PTA Uniform Account (A/c 90596159)	2,100.46	(10,502.78)	8,450.00	47.68
Mayplace PTA Savings Account (A/c 00453269)	517.35	-	7.45	524.80
Bank Accounts (Combined)	35,731.67	(85,471.30)	60,787.05	11,047.42

b. Cash Float Summary

	£	£
Bfwd Balance:		
Bfwd Float Balance	85.94	
Cash In Hand Paid in to Bank 30/6 but processed on 4/7/24	3,614.20	
		3,700.14
Add: Cash Received		10,756.78
Add: Reimbursement - Ticket Offset		731.70
Add: PPP Offset		660.00
Less: Cash Paid Out (Expenses/Reimbursement)		(3,041.70)
Less: Cash Transferred to Current Account		(12,803.26)
Cfwd Float Balance as at 30 June 2025		3.66

c. Cash and Bank Reserves Summary

	Cash in Hand	Bank	Total
	£	£	£
Bfwd Reverse Balance:			
Bfwd Float Balance	85.94	-	85.94
Cash In Hand Paid in to Bank 30/6 but processed on 4/7/24	3,614.20	-	3,614.20
Bfwd Bank Balance	-	35,731.67	35,731.67
Prior Year - Cash in Transit	-	(1,962.50)	(1,962.50)
	3,700.14	33,769.17	37,469.31
Income / Expenses (see Event Detail Summary):			
Cash Sales / Donations / Fundraising	12,148.48	-	12,148.48
Cash Expenses	(3,045.36)	-	(3,045.36)
Bank Sales / Donations / Fundraising	-	39,283.79	39,283.79
Bank Expenses / School Donations	-	(74,808.80)	(74,808.80)
	9,103.12	(35,525.01)	(26,421.89)
Cash Transfer to Current Account	(12,803.26)	12,803.26	-
Cash Reimbursement to Be Paid (cash expenditure less cash reimbursements paid)	3.66	-	3.66
Cfwd Reserve Balance as at 30 June 2025	3.66	11,047.42	11,051.08

d. Event Detail Summary – Income and Expenses (Profit / Loss)

	Cash			Bank			Combined
	Cash Sales / Donations / Fundraising	Cash Expenses	Net Cash Profit / (Loss)	Bank Sales / Donations / Fundraising	Bank Expenses	Net Bank Profit / (Loss)	Total Profit / (Loss)
Fireworks	817.00	(19.39)	797.61	8,086.51	(4,219.33)	3,867.18	4,664.79
Panto	440.00	-	440.00	4,393.63	(3,333.33)	1,060.30	1,500.30
Christmas Cards	-	-	-	652.62	-	652.62	652.62
Christmas Fayre	1,753.52	(567.23)	1,186.29	1,783.80	(754.70)	1,029.10	2,215.39
Elfridges	1,542.88	-	1,542.88	-	(1,000.00)	(1,000.00)	542.88
Disco x 3	817.35	(269.19)	548.16	1,149.40	(220.18)	929.22	1,477.38
Mothers Day	1,701.37	-	1,701.37	-	(733.18)	(733.18)	968.19
Ada Picnic	224.50	-	224.50	102.00	-	102.00	326.50
Fathers Day	1,664.90	-	1,664.90	-	(829.87)	(829.87)	835.03
Ice Pole Sale	68.00	-	68.00	-	-	-	68.00
Summer Fair	2,318.96	(304.86)	2,014.10	1,954.00	(1,153.43)	800.57	2,814.67
Uniform	800.00	-	800.00	12,360.80	(10,502.78)	1,858.02	2,658.02
Class room Christmas Spend	-	(660.00)	(660.00)	-	-	-	(660.00)
Other	-	(1,224.69)	(1,224.69)	-	-	-	(1,224.69)
Lottery	-	-	-	140.50	-	140.50	140.50
Insurance	-	-	-	-	(162.00)	(162.00)	(162.00)
Donations	-	-	-	40.00	-	40.00	40.00
Prom	-	-	-	-	(450.00)	(450.00)	(450.00)
Asda Grant	-	-	-	752.58	-	752.58	752.58
Match Funding	-	-	-	7,860.50	-	7,860.50	7,860.50
Interest	-	-	-	7.45	-	7.45	7.45
School donations:							
KS1 Equipment	-	-	-	-	(13,670.00)	(13,670.00)	(13,670.00)
KS2 Equipment	-	-	-	-	(17,780.00)	(17,780.00)	(17,780.00)
New Book Areas	-	-	-	-	(20,000.00)	(20,000.00)	(20,000.00)
Income and Expenses (Profit / Loss)	12,148.48	(3,045.36)	9,103.12	39,283.79	(74,808.80)	(35,525.01)	(26,421.89)

	£
Income	51,432.27
Expense	(77,854.16)
Profit / Loss (Total Money Raised)	(26,421.89)

e. Sales / Donations / Fundraising (Income Analysis)

Event	Cash Sales (£)	Cash Reimbursement / Offset (£)	Bank Transfer / Receipt (£)	SumUp (£)	Stripe (£)	Total (£)
Fireworks	751.00	66.00	427.00	607.00	7,052.51	8,903.51
Panto	-	440.00	-	-	4,393.63	4,833.63
Christmas Cards	-	-	652.62	-	-	652.62
Christmas Fayre	1,615.82	137.70	250.00	865.00	668.80	3,537.32
Elfridges	1,542.88	-	-	-	-	1,542.88
Disco x 3	817.35	-	-	-	1,149.40	1,966.75
Mothers Day	1,683.37	18.00	-	-	-	1,701.37
Ada Picnic	224.50	-	-	40.00	62.00	326.50
Fathers Day	1,664.90	-	-	-	-	1,664.90
Ice Pole Sale	68.00	-	-	-	-	68.00
Summer Fair	2,248.96	70.00	500.00	1,454.00	-	4,272.96
Uniform	140.00	660.00	-	8,585.73	3,775.07	13,160.80
Lottery	-	-	140.50	-	-	140.50
Donations	-	-	-	-	40.00	40.00
Asda Grant	-	-	752.58	-	-	752.58
Match Funding	-	-	7,860.50	-	-	7,860.50
Interest	-	-	7.45	-	-	7.45
TOTAL	10,756.78	1,391.70	10,590.65	11,551.73	17,141.41	51,432.27

5. Items Requiring Further Review

Supporting receipts/invoices/statements were checked against the cashbook entries. The below items are identified as items requiring further review.

a. Items where the amount included in the cashbook are different to the supporting receipts/invoice/statement

Event	Cashbook Description	Payment Method	Cashbook Total (£)	Supporting Evidence Total (£)	Difference	Comment
Other Costs	Amazon - Soup Ladle	Cash Reimbursement - J Doyle	4.97	4.99	(0.02)	Discussed with J Doyle - It was noted that, on occasion, there are instances where the agreed-upon cost for a purchase changes before the order is placed. If delivery charges or other costs are higher than expected, adjustments may be made to ensure the final amount billed to the PTA reflects a more reasonable or previously agreed-upon price.
Other Costs	Amazon - Kitch Tongs	Cash Reimbursement - J Doyle	6.98	7.99	(1.01)	
Summer Fair	Amazon - Tattoos (2 x Invoices)	Cash Reimbursement - J Doyle	18.94	22.79	(3.85)	
Summer Fair	Temu Rabbits & Prizes	Cash Reimbursement - J Doyle	66.61	79.17	(12.56)	
Summer Fair	Amazon - Fruit Wrap paper	Cash Reimbursement - J Doyle	7.99	15.98	(7.99)	
Summer Fair	Tokens- Amazon	Cash Reimbursement - J Doyle	11.98	16.97	(4.99)	
Other Costs	No Child cold donation	Cash Reimbursement - J Doyle	60.00	89.95	(29.95)	Discussed with J Doyle - The PTA participated in the "No Child Cold Donation" scheme, which offered discounted coats for children identified by the school as needing them. The school identified two families, but unfortunately, the scheme was overwhelmed and ran out of stock. To ensure the families received the coats, Trustee J Doyle purchased the coats at £89.95 but only charged the PTA £60.
Christmas Fayre	Sainsburys - reindeer food	Cash Reimbursement - G Lucas	23.07	23.47	(0.40)	Invoice was not complete, so it may be fine (for example offer or discount to item totals)
Summer Fair	Sainsburys Fair food	Cash Reimbursement - G Lucas	33.50	30.00	3.50	Invoice included a number of other items, so it may be that there were additional items to include

b. Items where the supporting evidence wasn't clear or didn't include the £ value

There is no concern that the expenses were not incurred, but it was not possible to confirm the supporting evidence amount to the cashbook. The supporting document is mostly screenshots that cutoff the key information.

Event	Cashbook Description	Payment Method	Cashbook Total (£)	Comment
Christmas Fayre	Temu	Cash Reimbursement - G Lucas	51.26	I can't identify value on email confirmation / receipt /statement to agree
Fireworks	Gregs - Volunteers fireworks	Cash Reimbursement - G Lucas	14.00	I can't identify value on email confirmation / receipt /statement to agree
Christmas Fayre	Santa Letter box	Cash Reimbursement - G Lucas	20.00	I can't identify value on email confirmation / receipt /statement to agree
Christmas Fayre	Poundland- grotto	Cash Reimbursement - G Lucas	29.90	I can't identify value on email confirmation / receipt /statement to agree
Christmas Fayre	Costco - water & reindeer food	Cash Reimbursement - G Lucas	21.45	I can't identify value on email confirmation / receipt /statement to agree
Summer Fair	Strawberry's	Cash Reimbursement - G Lucas	14.00	I can't identify value on email confirmation / receipt /statement to agree
Summer Fair	Signs, milk jug, timer, mirror, tongs	Cash Reimbursement - G Lucas	65.34	I can't identify value on email confirmation / receipt /statement to agree
Other Costs	Q Flow subscription	Cash Reimbursement - J Doyle	66.00	I can't identify value on email confirmation / receipt /statement to agree
Disco x3	Disco Popcorn	Cash Reimbursement - J Doyle	11.69	I can't identify value on email confirmation / receipt /statement to agree
Disco x3	Disco Crisps - Aldi	Cash Reimbursement - J Doyle	21.25	I can't identify value on email confirmation / receipt /statement to agree

c. Items where there was no supporting evidence provided

It has been confirmed the expenses were incurred, however as I have not seen the supporting evidence it was not possible to confirm the supporting evidence amount to the cashbook.

Event	Cashbook Description	Payment Method	Cashbook Total (£)	Comment
Disco x 3	Asda Dartford	Direct Bank - Current Account	6.97	No supporting evidence provided
Summer Fair	Hobbycraft	Direct Bank - Current Account	23.00	No supporting evidence provided

6. Recommendations

The time and effort invested by the PTA Committee, Trustees, and volunteers is highly appreciated. While implementing more rigorous financial controls may be challenging given the current resources and time constraints, a few recommendations are provided for consideration. The feasibility of these suggestions can be assessed by the committee based on available time and resources, without detracting from the excellent work already being carried out.

i. Method of Expense Reimbursements

Currently Practice: Expense reimbursements are currently made in cash.

Suggested Recommendation: It may be worth considering depositing cash received at events or other fundraising activities into the bank promptly (and in full). This would allow the amount deposited into the current account to align with the cash received for the event, providing a clearer audit trail. Reimbursements could then be made via bank transfer, which might further enhance transparency and accountability. Of course, a reasonable cash float could still be maintained for smaller, on-the-spot expenses.

ii. Expense Reimbursements

Current Practice: Cash reimbursements are made as round sums, rather than against specific expenses.

Suggested Recommendation: To improve financial controls, it is suggested that cash reimbursements be made based on actual invoices or receipts for specific expenses incurred, and a clear record kept. This ensures that reimbursements are aligned with documented costs, reducing the risk of overpayment and improved supporting evidence controls.

iii. Offset Reimbursements Owed Against Event Tickets

Current Practice: Expense reimbursements are sometimes offset against ticket sales.

Suggested Recommendation: If the above reimbursement method is implemented, it is advisable to avoid offsetting expense reimbursements against ticket sales. This will improve the audit trail, making it easier to reconcile event income (ticket sales) to actual cash received and card/web payments. It will also help simplify the reconciliation of ticket sales to payments received to the current bank account transactions.

iv. Clear Cash Float Transactions

Current Practice: The cash float is offset with various contra transactions, which is fine.

Suggested Recommendation: For greater clarity, it is suggested that all cash receipts from events or fundraising activities be deposited directly into the PTA's current account. Cash float transactions should then be managed separately from withdrawals

made from the current account. This approach would make it easier to cross-reference cash received with amounts deposited into the account, improving the overall audit trail.

v. Collation and Quality of Supporting Evidence (Invoice/Receipts)

Current Practice: Supporting evidence, such as invoices and receipts, are sometimes incomplete (e.g., screenshots with key information cutoff).

Suggested Recommendation: It is important that all invoices and receipts be kept in an orderly manner and that supporting evidence is complete and legible. Incomplete or unclear documentation makes it difficult to reconcile payments with the cashbook. Ensuring that all receipts include key details (such as full amounts, dates, and supplier details) will help maintain transparency and accuracy in financial records.

vi. Separation of Duties

Current Practice: Due to the size of the PTA, it may not be possible to fully separate financial duties.

Suggested Recommendation: While full separation of duties may not be feasible due to the PTA's size, it would strengthen financial controls if the person responsible for financial transactions and reimbursements is distinct from those organizing events. Additionally, implementing dual authorization for banking processes or cash reimbursements (where two individuals must approve) would enhance security, although it may increase workload and time requirements.

7. Statement of Financial Accuracy

I have reviewed the PTA's records as presented in this report and found them to be an accurate representation of its receipts and payments. The record-keeping was well-organized, and the information provided enabled me to clearly trace and verify the transactions and activities.

8. Report Prepared By

Name: Danny Fletcher

Date: 9th November 2025

Signature:

