

KNOCKLOUGHRIM PARENT TEACHER ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF KNOCKLOUGHRIM PARENT TEACHER ASSOCIATION FOR THE YEAR ENDED 31ST AUGUST 2023.

Independent Examiners Report to the Trustees of Knockloughrim Parent Teacher Association

I report on the accounts of the charity for the year ended 31st August 2023.

Respective responsibilities of trustee and auditor

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general directions given by the commission under section 65 (9) (b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general direction given by the Charity Commission for Northern Ireland under section 65 (9) (b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as a charity Trustee concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to you attention.



Richard Nixon FCA
18 Hopefield Park
Portrush
Co Antrim
BT56 8SW
24th June 2024

Knockloughrim Primary School PTA	NIC101748	
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Receipts and payments accounts

For the period from	01/09/2022	To	31/08/2023	
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & legacies	1,300			1,300	30
Grants	635			635	360
Fundraising activities	4,074			4,074	5,291
Interest on deposit account				-	
Dividend on investments				-	
Members' subscriptions				-	
Charitable trading receipts				-	
Rents from land & buildings				-	
Other charitable receipts				-	
A1 Sub total (Gross income for the Annual Return)	6,009	-	-	6,009	5,681
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
Proceeds from sale of fixed asset		-	-	-	-
Loan repayments received		-	-	-	-
A2 Sub total	-	-	-	-	-
Total receipts	6,009	-	-	6,009	5,681
A3 Payments					
Cost of fundraising events	935			935	604
Gross trading payments				-	
Investment management costs				-	
Direct charitable activity	9,478			9,478	947
Grants & donations paid				-	-
Governance costs	140			140	116
Other costs	81			81	
				-	
				-	
A3 Sub total	10,634	-	-	10,634	1,667
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)					
Purchase of investments	-	-	-	-	-
Loans made	-	-	-	-	-
A4 Sub total	-	-	-	-	-
Total payments	10,634	-	-	10,634	1,667
Net of receipts/(payments)	- 4,625	-	-	- 4,625	
A5 Transfers between funds		-		-	
A6 Cash funds last year end	9,070			9,070	9,070
Cash funds this year end	4,445	-	-	4,445	9,070

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Current account	4,445	-	-	4,445	9,070
	Deposit account	-	-	-	-	-
		-	-	-	-	-
	Total cash funds	4,445	-	-	4,445	9,070
	(agree balances with receipts and payments account(s))	OK	OK	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets	Charitable loan receivable	-	-	-	-	-
	Tax reclaim due	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total					

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets			-	-	-
			-	-	-
			-	-	-
			-	-	-
	Total				

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use	Buildings	Unrestricted	-	-	-
	Motor vehicles	Restricted	-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
	Total				

	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities	Supplier accounts not paid			-	-
				-	-
				-	-
				-	-
	Total				

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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Type of activity or project supported

Type of activity or project supported	Individual / institution	Number of grants made	£
Council Grant		1	635
Total:			635

Authority under which paid

Authority under which paid	£
	0
	0
	0
	0
	0

Number of trustees

	Number of trustees	£
	0	0
	0	0
	0	0
	0	0
	0	0

Nature of relationship

Nature of relationship		Nature of transaction		Transaction amount (£)	Balance outstanding at period end (£)
S				0	0
				0	0
				0	0
				0	0
				0	0

Nature of transaction

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Analysis of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donation from local businesses	1,300	-		-	1,300	
		-	-	-	-	
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	1,300	-	-	-	1,300	-
	OK	OK	OK		OK	OK

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Council Grant	635	-	635	690
	-		-	
	-	-	-	
	-	-		
Total	635	-	635	690

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
		-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total		-	-	-	-	-
	OK	OK	OK		OK	OK

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-	-	
Selection boxes for Santa's Visit to School	107		-	-	107	120
Cost of P7 leavers' ties	105		-	-	105	89
Easter eggs for pupils	50	-	-	-	50	48
Bus for end of year trip	620	-	-	-	620	
Transfer of funds to school for resources	8,494	-	-	-	8,494	690
Highest fundraiser prize	2				2	
Coaching sessions	100				100	
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	9,478	-	-	-	9,478	947
	OK	OK	OK		OK	OK

Additional analysis (2)

5 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Youth Worker Fund	Youth Club Fund				
Receipts						
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
					OK	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
					OK	
Total receipts	-	-	-	-	-	-
					OK	
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
					OK	
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
					OK	
Total payments	-	-	-	-	-	-
					OK	
Net receipts / (payments)	-	-	-	-	-	-
					OK	
Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	-	-	-	-	-	-
					OK	

Nature and purpose of funds

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