

**Carnmoney Primary School Parent Teacher Association
Independent Examiner's Report To The Trustees
Year Ended 31 July 2023**

I report on the accounts of the charity for the year ended 31 July 2023 which are set out on pages 6 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The 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 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law, and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

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 report is limited to those matters set out in the statement below.

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 Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The 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 a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees 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 (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;

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- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the 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;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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



Lowry Grant, FCCA
For, and on behalf of
FPM Accountants Ltd
Independent Examiners
Unit 1, Building 10
Central Park, Mallusk Road
Newtownabbey
Co. Antrim
BT36 4FS

Date: 15-2-2024

Receipts and payments accounts

For the period from	2022	To	2023
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Section A Receipts and payments

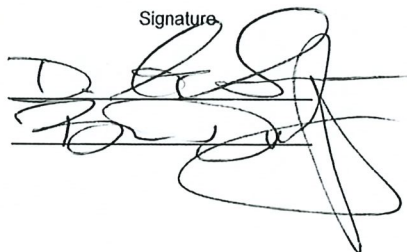
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Donations	-	-	-	-	100
David Anderson Sponsored Walk	1,796	-	-	1,796	-
Sub total (Gross income for AR)	1,796	-	-	1,796	100
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	1,796	-	-	1,796	100
A3 Payments					
Fees	16	-	-	16	16
Sub total	16	-	-	16	16
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	16	-	-	16	16
Net of receipts / (payments)	1,780	-	-	1,780	84
Transfers between funds	-	-	-	-	-
Cash funds last year end	1,816	-	-	1,816	1,732
Cash funds this year end	3,596	-	-	3,596	1,816

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 accounts	3,596	-	-	3,596	1,816
		-	-	-	-	-
	Total cash funds	3,596	-	-	3,596	1,816
		OK	OK	OK	OK	OK
B2 Other monetary assets	Details					
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
B3 Investment assets	Details		Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
				-	-	-
				-	-	-
	Total			-	-	-
B4 Assets retained for the charity's own use	Details		Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
				-	-	-
				-	-	-
	Total			-	-	-
B5 Liabilities	Details		Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
				-	-	-
				-	-	-
	Total			-	-	-

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

Signature



Print Name

David Anderson

Brian Duff

Date of approval

08/02/24
07/1/24

CARNMOENY PRIMARY SCHOOL PARENT TEACHER ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST JULY 2023

1 Related Party Transactions

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year.

During the period the Carnmoney Primary School Parent Teacher Association did not enter into any transactions with related parties.