

# Downey House PTA

## Independent Examiner's Report to the Trustees of Downey House PTA

Year ended 31 August 2024

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### Basis of independent examiner's report

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amount and disclosure in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that:

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable -

No matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 63 of The Charities (Northern Ireland) Act 2008, as amended,
- when preparing accounts on an accrual basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts,
- have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended, and with the methods and principles set out in the FRS 102 Statement of Recommended Practice – Accounting and Reporting by Charities (effective January 2016)

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



**William Wilson, FCA**  
William Wilson Chartered Accountants  
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Holywood  
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**23 June 2025**