

St. Aidan's Parent Teacher Friends Association
FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2022

REGISTERED WITH THE CHARITY COMMISSION FOR
NORTHERN IRELAND NIC 100627

Independent examiner's report to the charity trustees of St. Aidan's Parent Teacher Friends Association

I report on the accounts of the Association for the year ended 30th September 2022, which are set out on pages 1-2.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the account 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 directions 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 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
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 following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Kieran Daly
Chartered Accountant

MacNeary Rasdale & Co. Ltd.
Chartered Accountants

Wellington House
30 Darling Street
Enniskillen

Date :

St. Aidan's Parent Teacher Friends Association
STATEMENT OF RECEIPTS & PAYMENTS

YEAR ENDED 30 September 2022


<u>Receipts</u>	Unrestricted Funds	Restricted Funds	Total
Donations & Fundraising	-	-	-
Total	<hr/>	<hr/>	<hr/>
Payments			
Christmas Event	959	-	959
Total Payments	<hr/>	<hr/>	<hr/>
NET DEFICIT FOR YEAR	<hr/>	<hr/>	<hr/>

St Aidan's Parent Teacher Friends Association
YEAR ENDED 30 SEPTEMBER 2022 (CONT.)

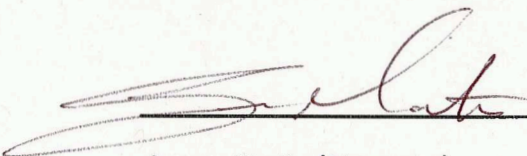
<u>Current Assets</u>	2022
	£
Bank of Ireland Current Account	5,774
<u>Liabilities (Unrestricted fund)</u>	
Sundry Accruals	0
TOTAL NET ASSETS	<u>5,774</u>
Represented by:-	
Opening Funds 01.10.2021	6,733
Net Deficit for the Year	(959)
Closing Funds 30.09.2022	<u>5,774</u>

Approved by the Trustees on

2025 and signed on behalf by



Mairead Latimer (Chairperson)



Gemma Martin (Treasurer)

ST AIDANS - PTFA - Current Account number 20025109 Bank Reconciliation

	INCOME	EXPENDITURE	
Street Collection 2022	£ 1,820.13		
Halloween 2022		-£ 160.00	Prizes
Craft Fair 2022 Float		-£ 200.00	
Craft Fair 2022	£ 1,092.52		
Goan Meats		-£ 150.00	Craft Fair 2022
Castle Foods		-£ 3.28	Craft Fair 2022
Castle Foods		-£ 44.75	Craft Fair 2022
Asda		-£ 173.34	Craft Fair 2022
Mrs Mooney		-£ 160.00	Art Supplies
Tarmac		-£ 1,900.00	FP McCanns
	<u>£ 2,913</u>	<u>-£ 2,791</u>	
CASH	<u>£ 121.28</u>		

The charity was unable to produce a closing financial statement for the period in question due to circumstances arising at the end of the 2021 financial year. In late 2021, the former committee resigned, and a new committee was formally appointed. Following this transition, the incoming committee did not receive the necessary banking access, authorisation credentials.

As a result, the charity had no operational access to its bank account or historical financial information for an extended period of approximately two years. This restricted the committee's ability to verify balances, reconcile transactions, or prepare a complete set of year end statements for that period.

Once banking access was eventually restored, the charity proceeded to reconstruct its financial position to the fullest extent possible using all available records. The absence of a prior closing statement therefore reflects a lack of inherited documentation and not any omission by the current committee.