

Independent Examiner's Report to the Trustees of Portrush Music Society

1. I report on the Accounts of the Charity for the year ended 31 August, 2022

Respective responsibilities of the Charity Trustee and Examiner

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

3. As the Examiner, it is my responsibility to :

- a. Examine the Accounts in accordance with Section 65 of the Charities Act.
- b. Follow the procedures laid down in the general Directions given by the Commission under Section 65(9)(b) of the Charities Act.
- c. State whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

4. I have examined your Charity Accounts as required under Section 65 of the Charities Act. 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.

5. 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.

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

- a. That accounting records were not kept in accordance with Section 63 of the Charities Act.
- b. That Accounts do not accord with those accounting records.
- c. That Accounts do not comply with the accounting requirements of the Charities Act.
- d. That there is future information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

7. I have completed my examination of the Society's accounts and associated documents, and I have no concerns in respect of the matters listed at 6 a to d above. I have found no matters in connection with the Directions of the Charity Commission for Northern Ireland that require drawing to your attention.



Ronald A Snape
Flight Lieutenant
Royal Air Force (Retired)
November 2022

Notes to the Accounts - Year ended 31 August, 2022

1. Until 31 August 2021, the Society's Accounts had been prepared on an 'Accruals' basis. The Society is a small organisation, and whilst the use of the 'Accruals' basis might have been acceptable in the past, it does not realistically provide a true view of the Society's position in today's circumstances. The Society agreed to move to a 'Receipts and Payments' basis for their accounts effective from 1 September 2021. The balance brought forward at the start of this period was therefore the true Cash position at that time.
2. The accounts and records of the Society have been subject to a Running Audit throughout the year.
3. In line with previous years, the accounts prepared for the AGM focused on the Income and Expenditure associated with the productions held during the year. Members are interested in whether each show/production resulted in a surplus or deficit. In order to accurately reflect this situation, the accounts for each show/production now include entries showing those items of Income and Expenditure recorded in previous periods. As a direct result of this, the final Accounting Summary for each show/production will accurately reflect the full position incurred over the lifetime of the show/production, even if this extends over several years (as has happened with the latest show).
4. The only show/production completed during the year to 31 August 2022 was Calendar Girls, The Musical. In respect of this show, the Society made a Net Profit of £10,570.98 after all liabilities were settled.

Income and Expenditure for the year ended 31st August 2022

1. The Income and Expenditure Account for the year ending 31 August 2022 is attached. The Society made a Net Profit of £11,348.50 for the year. The Summary Values are :

Balance Brought Forward :		£29,716.64 cr
Add Income :	<u>£38,637.61</u>	£68,354.25 cr
Less Expenditure :	<u>£27,289.11</u>	<u>£41,065.14 cr</u>

2. The Balance at 31 August 2022 consists of :

Cash held at hand :	£63.00 cr
Bank Account :	<u>£41,002.14 cr</u>
Total :	<u>£41,065.14 cr</u>

3. I confirm that :

The Summary Values stated above,
The attached Income and Expenditure Account, and
The Income and Expenditure statement for Calendar Girls, The Musical.

have been compiled from the Society's Accounting Records and other information made available to me as at 31 August 2022.



Ronald A Snape
Flight Lieutenant
Royal Air Force (Retired)
6 November 2022