

Friends of St Francis' Primary School, Drumaroad

Financial Statements

Year ended 5th April 2025

**Friends of St Francis' Primary School, Drumaroad  
Contents**

	<b>Page</b>
Client information	1
Trustees' report	2-3
Independent examiner's statement	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7

**Friends of St Francis' Primary School, Drumaroad**

**Address**

St Francis Primary School  
C/o Majella Cunningham  
18 Chapel Lane  
Castlewellan  
Co Down  
BT31 9PQ

**Bankers**

AIB  
42-44 Hill Street  
Newry  
Co Down  
BT34 1AU

**Accountants**

L Kerr & Co  
Chartered Accountants  
Unit 58 Armagh Business Centre  
Loughgall Road  
Armagh  
BT61 7NH

**Chairperson**

Majella Cunningham

**Vice-Chairperson**

John Paul Magee

**Treasurer**

Danielle Mahon

**Secretary**

Janine Lavery

## **Friends of St Francis' Primary School, Drumaroad Trustees' Report**

The Trustees of Friends of St Francis' Primary School, Drumaroad present their report and the financial statements for the year ended 5 April 2025.

The Trustees have adopted the provisions of Accounting and Reporting by 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 (FRS102).

### **OBJECTIVES AND ACTIVITIES**

We are an active PTA which organises social fundraising events for the families and children of the school and we actively volunteer for the school regularly; such as helping at schools sports day, refreshments at Confirmation, First Communion, Leavers' Day and Carol Service. Organising and volunteering at the regular events held each year to assist with social fundraising throughout the school, together with any other events or matters to which we can support the school and the families of the pupils within the school.

### **FINANCIAL REVIEW**

The Annual Financial Statements are attached on pages 5 to 7 in this Report and the Trustees are pleased with the results for this financial year.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The PTA is registered as a PTA with the PTA-UK under membership number 45581 and is registered as a charity with The Charity Commission for Northern Ireland under Charity No. 104331.

## TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charities legislation requires the Trustees to prepare financial statements for each financial year. Under Charities legislation the Trustees must not approve the financial statements unless they are satisfied they give a true and fair view of the state of affairs of the charity and of the incoming resources including the receipts and payments, of the charity for that year. In preparing these financial statements, the Trustees are required to:

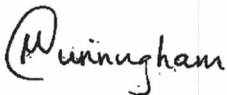
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities legislation.

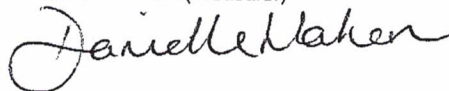
They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 22 January 2026 and signed on its behalf by:

Majella Cunningham (Chairperson)



Danielle Mahon (Treasurer)



**Friends of St Francis' Primary School, Drumaroad**

**Independent examiner's report to the charity trustees of  
Friends of St Francis' Primary School, Drumaroad**

I report on the accounts of the Charity for the year ended 5 April 2025, which are set out on pages 5 to 7.

**Respective responsibilities of charity trustees and  
examiner**

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

It is my responsibility to:

1. Examine the accounts under section 65 of the Charities Act
2. 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.
3. 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. 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 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 section 396 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.

  
L Kerr & Co  
Chartered Accountants  
Unit 58  
Armagh Business Centre  
Loughgall Road  
Armagh  
BT61 7NH

22 January 2026

**Friends of St Francis' Primary School, Drumaroad  
Statement of financial activities  
for the year ended 5 April 2025**

	2025 £	2024 £
<b>Incoming resources - unrestricted</b>		
Fundraising activities	8,713	6,306
Other business income	44	-
	<u>8,757</u>	<u>6,306</u>
<b>Resources expenses - unrestricted</b>		
Fundraising expenses	1,947	-
Hospitality	545	555
Subscriptions	109	100
School trips	595	755
School equipment & repairs	4,468	4,000
Bank, credit card and other finance charges	123	72
Accountancy, legal and other professional fees	180	180
	<u>7,967</u>	<u>5,662</u>
<b>Net income</b>	<u>790</u>	<u>644</u>
<b>Total funds brought forward</b>	<u>9,321</u>	<u>8,677</u>
<b>Total funds carried forward</b>	<u>10,111</u>	<u>9,321</u>

**Friends of St Francis' Primary School, Drumaroad  
Balance Sheet  
as at 5 April 2025**

	2025 £	2024 £
<b>Current assets</b>		
Cash at bank	10,111	9,321
	<u>10,111</u>	<u>9,321</u>
<b>Total net assets</b>	<u>10,111</u>	<u>9,321</u>
<b>Funds of the Charity</b>		
<b>Unrestricted funds</b>	<u>10,111</u>	<u>9,321</u>

Approved by the Trustees on 21 January 2026

Majella Cunningham (Chairperson)

Danielle Mahon (Treasurer)

**Friends of St Francis' Primary School, Drumaroad**  
**Notes to the Accounts**  
**for the year ended 5 April 2025**

**1 Accounting basis**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in 16 July 2014.