

Charity Number: 105807

St Mary's Primary School Parent Support Group, Killyclogher
Annual Report and Unaudited Financial Statements
for the financial year ended 31 August 2025

St Mary's Primary School Parent Support Group, Killyclogher

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St Mary's Primary School Parent Support Group, Killyclogher

TRUSTEES' AND OTHER INFORMATION

Trustees

Isabel Brennan
Anne Coyle
Stacey Devlin
Tracy Bratton
Emma McGowan

Charity Number in Northern Ireland

105807

Independent Examiner

Michael Drumm FCCA
30a Gortin Road
Omagh
Co Tyrone
BT79 7HX

Principal Bankers

Ulster Bank
14 High Street
Omagh
Co Tyrone
BT78 1BJ

St Mary's Primary School Parent Support Group, Killyclogher

TRUSTEES' REPORT

for the financial year ended 31 August 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2025.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

In this report the trustees of St Mary's Primary School Parent Support Group, Killyclogher present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2025.

Mission, Objectives and Strategy

Mission Statement

St Mary's Primary School Parent Support Group, Killyclogher provides resources to further support the provision of education. This includes reading schemes; sports clothing; early years materials; interactive whiteboards; ipads; sport and outdoor play equipment. The group organises social and educational activities for the pupils, families and wider community of St Mary's Primary School, Killyclogher.

The Association is established to advance the education of the pupils of St Mary's Primary School in Killyclogher (hereinafter called "the School") by providing or assisting in the provision of educational facilities at the School and ancillary to this and in furtherance of this object the Association may: (a) foster more extended relationships between the staff, parents and others who befriend the School; and (b) engage in activities which support the School and advance the education of pupils attending it.

Structure, Governance and Management

Structure

The trustees who served during the year are as follows:

Isabel Brennan
Anne Coyle
Tracy Bratton
Emma McGowan
Stacy Devlin

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Review of Activities, Achievements and Performance

During the year 2024-25 the committee oversaw the following activities:

- Coffee Mornings
- Bingo Night
- Christmas Fun Night
- Quiz and Bonus Ball
- Summer Fun Night

Financial Review

The Receipts and Payments account shows a deficit of £267 as detailed on page 7 of the financial statements.

The Balance Sheet shows the group has reserves of £363, which is made up of cash at bank.

Results and Dividends

At the end of the financial year the charity has assets of £363 (2024 - £630) and liabilities of £0.00 (2024 - £0.00). The net assets of the charity have decreased by £(267).

Reference and Administrative details

Reference and administrative details are as stated on page 3 of the financial statements.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. St Mary's Primary School Parent Support Group, Killyclogher subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Public Benefit Statement

The trustees have had regard to the Commissions Public benefit requirement statutory guidance.

St Mary's Primary School Parent Support Group, Killyclogher

TRUSTEES' REPORT

for the financial year ended 31 August 2025

Purpose 1-To foster more extended relationships between the staff, parents and others who befriend the school.

Benefit Statement-The direct benefits which flow from this purpose include improved relations and engagement with parents/carers, staff and all who befriend the school. These benefits are demonstrated through feedback from parents/carers and staff. There is no harm associated with developing the relations within the school. The beneficiaries of this purpose are parents/carers, staff and people associated with St Mary's Primary School, Killyclogher. Charity trustees (Parent Support Group committee members) are also parents at the school which their children attend and hence gain benefit in the same way as all other beneficiaries. This benefit is incidental and necessary to ensure the benefit is provided to all beneficiaries.

Purpose 2 - Engage in activities which support the school and advance the education of pupils attending it.

Benefit statement -The benefit which flows from this purpose includes advancing educational progress and attainment of pupils in the school and strengthening links with the local community. This is demonstrated through pupils having access to resources, activities, events, and links with the local community which are not available through direct school funding. This purpose does not lead to harm. The benefit is for children at St Mary's Primary School, Killyclogher. Charity trustees (Parent Support Group committee members) are also parents at the school which their children attend and hence gain benefit in the same way as all other beneficiaries. This benefit is incidental and necessary to ensure the benefit is provided to all beneficiaries.

Approved by the Board of Trustees on 13 January 2026 and signed on its behalf by:



Isabel Brennan
Trustee



Tracy Bratton
Trustee

St Mary's Primary School Parent Support Group, Killyclogher

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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 Act (Northern Ireland) 2008. 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 the Board of Trustees on 13 January 2026 and signed on its behalf by:



Isabel Brennan
Trustee



Tracy Bratton
Trustee

St Mary's Primary School Parent Support Group, Killyclogher

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF ST MARY'S PRIMARY SCHOOL PARENT SUPPORT GROUP, KILLYCLOGHER

I have examined the financial statements of the charity for the financial year ended 31 August 2025, which comprise the Financial Statements and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity financial statements 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. An examination includes a review of the accounting records kept 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 the 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.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Michael Drumm

MICHAEL DRUMM FCCA

30a Gortin Road
Omagh
Co Tyrone
BT79 7HX

Date: 13 January 2026

St Mary's Primary School Parent Support Group, Killyclogher

FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
Receipts and Payments Account				
Receipts				
Voluntary Income				
Donations		-	-	79
Activities for generating funds				
Fundraising Activities		5,278	5,278	1,989
Christmas Fun Night		1,381	1,381	1,565
Bingo		1,849	1,849	1,940
Quiz Night		1,330	1,330	3,890
		9,838	9,838	9,384
Total receipts		9,838	9,838	9,463
Payments				
Cost of generating funds:				
Fundraising Activities		5,981	5,981	5,289
Summer Fun Night		1,746	1,746	1,479
Christmas Fun Night		1,243	1,243	1,081
Bingo		624	624	531
Quiz Night		511	511	822
		10,105	10,105	9,202
Total payments		10,105	10,105	9,202
Net receipts/(payments) for the financial year		(267)	(267)	261
Balances brought forward at 1 September 2024		630	630	369
Balances carried forward at 31 August 2025		363	363	630
Statement of Assets and Liabilities				
Cash funds				
Bank and cash		363	363	630

Approved by the Board of Trustees and authorised for issue on 13 January 2026 and signed on its behalf by



Isabel Brennan
Trustee



Tracy Bratton
Trustee

St Mary's Primary School Parent Support Group, Killyclogher

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. GENERAL INFORMATION

St Mary's Primary School Parent Support Group, Killyclogher is a charity incorporated in Northern Ireland. The registered office of the company is St Mary's Primary School, Killyclogher, Omagh, Co Tyrone, BT79 7LT which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

St Mary's Primary School Parent Support Group, Killyclogher

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. ANALYSIS OF PAYMENTS AND RELATED INCOME FOR CHARITABLE ACTIVITIES

4. SUPPORT PAYMENTS

	Admin Expenses 2025 £	Equipment 2025 £	Total 2025 £	Total 2024 £
Fundraising Activities	554	3,245	3,799	3,370

5. RESERVES

	2025 £	2024 £
At the beginning of the year	630	369
(Deficit)/Surplus for the financial year	(267)	261
At the end of the year	363	630

6. FUNDS

6.1 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Total £
Unrestricted general funds	363	363
	363	363

7. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

ST MARY'S PRIMARY SCHOOL PARENT SUPPORT GROUP, KILLYCLOGHER

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

St Mary's Primary School Parent Support Group, Killyclogher
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 August 2025

	2025 £	2024 £
Income		
Donations	429	79
Unrestricted grants	1,000	-
Fundraising Activities	199	148
Christmas Fun Night	1,381	1,565
Summer Fun Night	3,650	1,841
Bingo	1,849	1,940
Quiz Night	1,330	3,890
	<u>9,838</u>	<u>9,463</u>
Cost of generating funds		
Christmas Fun Night	1,243	1,081
Summer Draw	1,746	1,479
Bingo	624	531
Quiz Night	511	822
	<u>4,124</u>	<u>3,913</u>
Gross surplus	<u>5,714</u>	<u>5,550</u>
Expenses		
Insurance	162	153
Equipment	3,245	3,200
Consumable resources	392	17
Accelerated reading	2,182	1,919
	<u>5,981</u>	<u>5,289</u>
Net (deficit)/surplus	<u>(267)</u>	<u>261</u>



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Parties involved with this document

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