

Charity Number: 106212

St Conor's Parents, Teachers and Friends Association
Annual Report and Unaudited Financial Statements
for the financial year ended 31 August 2023

St Conor's Parents, Teachers and Friends Association

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St Conor's Parents, Teachers and Friends Association TRUSTEES' AND OTHER INFORMATION

Trustees	Janette McCrory (Treasurer) Vicky O'Hagan Yvonne McMillan Oliver McGale (Chairperson) Sheena Goodwin Danielle Quinn (Secretary) Julie Corry (Appointed 12 October 2022) Joanne Coleman (Appointed 12 October 2022) Rosaleen McNulty (Appointed 12 October 2022) Elaine Gallagher (Appointed 12 October 2022) Emma Marshall (Appointed 12 October 2022) Deborah Albuquerque (Appointed 12 October 2022) Katrina McGettigan
Charity Number in Northern Ireland	106212
Principal Address	St Conor's Primary School 109 Brookmount Road Omagh Co Tyrone BT78 5JQ
Independent Examiner	Niall McKenna FCA 30a Gortin Road Omagh Co Tyrone BT79 7HX
Principal Bankers	Bank of Ireland 23-25 Campsie Road Omagh Co Tyrone BT79 0AE

St Conor's Parents, Teachers and Friends Association

TRUSTEES' REPORT

for the financial year ended 31 August 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2023.

Mission, Objectives and Strategy

Mission Statement

St Conor's Parents, Teachers and Friends Association is run by a group of volunteer parents, staff and friends who organise social events to strengthen home-school relationships as well as occasionally raising funds to purchase educational resources for the children at St. Conor's School. The Association also supports the school by providing hospitality at school events and volunteering for roles within the school.

The purpose of the Association is to advance the education of pupils in the school in particular by: 1. Developing effective relationships between the staff, parents and others associated with the school; 2. Engaging in activities or providing facilities or equipment which support the school and advance the education of the pupils.

Structure, Governance and Management

Structure

The board of trustees are as follows:

Yvonne McMillan
Vicky O'Hagan
Janette McCrory
Oliver McGale
Sheena Goowin
Danielle Quinn
Julie Corry
Joanne Coleman
Rosaleen McNulty
Elaine Gallagher
Emma Marshall
Deborah Albuquerque
Katrina McGettigan

Governance

The Governing document: Constitution

Trustee Selection Methods: Elected at Annual General Meeting

Review of Activities, Achievements and Performance

During 2022-23 the Committee oversaw the following activities:

- 1.Subsidy for provision of Leavers Hoodies
- 2.Secured funding to help with the schools Eco Project
- 3.Organise Freddy Fitness fundraiser
- 4.Co-ordinate the Annual Bazar fundraiser

Financial Review

The Receipts and Payments account shows a deficit of £(604).

The total reserves available to the association at 30 September 2023 is £21,408, made up of cash at bank.

Results and Dividends

At the end of the financial year the charity has assets of £21,408 (2022 - £22,012) and liabilities of £0.00 (2022 - £0.00). The net assets of the charity have decreased by £(604).

Reference and Administrative details

Additional reference and administrative details can be found on page 3 of the financial statements.

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

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. St Conor's Parents, Teachers and Friends Association subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

St Conor's Parents, Teachers and Friends Association

TRUSTEES' REPORT

for the financial year ended 31 August 2023

Public Benefit

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

Purpose 1: Improved relationships between home and school The benefit which flows from this purpose includes funding for additional resources for the school and links built with the local community.

Purpose 1 is demonstrated through having an active PTA that works in partnership with the school and engages parental support.

Purpose 2: Advancing the education of pupils in the school The benefit which flows from this purpose includes increased educational progress and attainment of pupils in the school and links built with the local community.

Purpose 2 is demonstrated through pupils having access to resources, events, activities and links with the local community which are not available through direct school funding. No harm arises from either purpose. The beneficiaries of this charity are the children of St. Conor's Primary School. Charity trustees (PTA committee members) are usually 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 8 February 2024 and signed on its behalf by:

Oliver McGale

Janette McCrory

Oliver McGale (Chairperson)
Trustee

Janette McCrory (Treasurer)
Trustee

St Conor's Parents, Teachers and Friends Association STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2023

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 8 February 2024 and signed on its behalf by:

Oliver McGale

Janette McCrory

Oliver McGale (Chairperson)
Trustee

Janette McCrory (Treasurer)
Trustee

St Conor's Parents, Teachers and Friends Association

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF ST CONOR'S PARENTS, TEACHERS AND FRIENDS ASSOCIATION

I have examined the financial statements of the charity for the financial year ended 31 August 2023, which comprise the Statement of Financial Activities, the Balance Sheet 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.

Niall McKenna

NIALL MCKENNA FCA

30a Gortin Road
Omagh
Co Tyrone
BT79 7HX

Date: 8 February 2024

St Conor's Parents, Teachers and Friends Association
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 August 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Incoming Resources							
Charitable activities							
- Grants from governments and other co-funders	4.1	-	10,372	10,372	-	-	-
Activities for generating funds	4.2	18,381	-	18,381	-	-	-
Total incoming resources		18,381	10,372	28,753	-	-	-
Resources Expended							
Raising funds	5.1	18,696	-	18,696	460	-	460
Charitable activities	5.2	-	10,372	10,372	-	-	-
Other expenditure	5.3	289	-	289	181	-	181
Total Resources Expended		18,985	10,372	29,357	641	-	641
Net incoming/outgoing resources before transfers		(604)	-	(604)	(641)	-	(641)
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(604)	-	(604)	(641)	-	(641)
Reconciliation of funds:							
Total funds beginning of the year	8	21,623	389	22,012	22,264	389	22,653
Total funds at the end of the year		21,019	389	21,408	21,623	389	22,012

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

St Conor's Parents, Teachers and Friends Association

BALANCE SHEET

as at 31 August 2023

	Notes	2023 £	2022 £
Current Assets			
Cash at bank and in hand		21,408	22,012
Net Current Assets		<u>21,408</u>	<u>22,012</u>
Total Assets less Current Liabilities		<u>21,408</u>	<u>22,012</u>
Funds			
Restricted trust funds		389	389
Designated funds (Unrestricted)		27,282	12,301
General fund (unrestricted)		(6,263)	9,322
Total funds	8	<u>21,408</u>	<u>22,012</u>

Approved by the Board of Trustees and authorised for issue on 8 February 2024 and signed on its behalf by

Oliver McGale

Janette McCrory

Oliver McGale (Chairperson)
Trustee

Janette McCrory (Treasurer)
Trustee

St Conor's Parents, Teachers and Friends Association

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2023

1. GENERAL INFORMATION

St Conor's Parents, Teachers and Friends Association is a charity incorporated in Northern Ireland. The registered office of the charity is St Conor's Primary School, 109 Brookmount Road, Omagh, Co Tyrone, BT78 5JQ which is also the principal place of activities of the charity. The financial statements have been presented in Pound Sterling (£) 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".

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 December 2017 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".

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 Conor's Parents, Teachers and Friends Association
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 August 2023

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.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. INCOME

4.1 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Grants from governments and other co-funders:				
Active Awards Funding/ Eco Project	-	10,372	10,372	-

4.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Freddy Fitness	11,237	-	11,237	-
Annual Bazaar	7,034	-	7,034	-
Fundraising Activities	110	-	110	-
	<u>18,381</u>	<u>-</u>	<u>18,381</u>	<u>-</u>

5. EXPENDITURE

5.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Freddy Fitness	450	-	-	450	-
Annual Bazaar	2,828	-	-	2,828	-
Fundraising Activities	(132)	5,890	-	5,758	460
Eco Project	9,660	-	-	9,660	-
	<u>12,806</u>	<u>5,890</u>	<u>-</u>	<u>18,696</u>	<u>460</u>

5.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Active Awards Funding/ Eco Project	10,372	-	-	10,372	-

St Conor's Parents, Teachers and Friends Association
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 August 2023

5.3	OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
	Administration costs	-	140	149	289	181
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
5.4	SUPPORT COSTS			Other Expenditure £	2023 £	2022 £
	Support Costs			149	149	53
				<u> </u>	<u> </u>	<u> </u>
6.	ANALYSIS OF SUPPORT COSTS				2023 £	2022 £
	Support Costs				149	53
					<u> </u>	<u> </u>
7.	RESERVES				2023 £	2022 £
	At the beginning of the year				22,012	22,653
	Deficit for the financial year				(604)	(641)
	At the end of the year				<u>21,408</u>	<u>22,012</u>
8.	FUNDS					
8.1	RECONCILIATION OF MOVEMENT IN FUNDS			Unrestricted Funds £	Restricted Funds £	Total Funds £
	At 1 September 2021			22,264	389	22,653
	Movement during the financial year			(641)	-	(641)
				<u> </u>	<u> </u>	<u> </u>
	At 31 August 2022			21,623	389	22,012
	Movement during the financial year			(604)	-	(604)
				<u> </u>	<u> </u>	<u> </u>
	At 31 August 2023			<u>21,019</u>	<u>389</u>	<u>21,408</u>

St Conor's Parents, Teachers and Friends Association
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 August 2023

8.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2023 £
Restricted funds					
Active Awards Funding/ Eco Project	389	10,372	10,372	-	389
Unrestricted funds					
Matilda Production	(189)	-	140	-	(329)
Annual Bazaar	6,711	7,034	2,828	-	10,917
Freddy Fitness	5,907	11,237	450	-	16,694
Fundraising Activities	9,194	242	6,039	-	3,397
Eco Project	-	-	9,660	-	(9,660)
	<u>21,623</u>	<u>18,513</u>	<u>(19,117)</u>	<u>-</u>	<u>21,019</u>
Total funds	<u><u>22,012</u></u>	<u><u>28,885</u></u>	<u><u>29,489</u></u>	<u><u>-</u></u>	<u><u>21,408</u></u>

8.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Total £
Restricted trust funds	<u>389</u>	<u>389</u>
Unrestricted designated funds	12,429	12,429
Unrestricted general funds	8,590	8,590
	<u>21,019</u>	<u>21,019</u>
	<u><u>21,408</u></u>	<u><u>21,408</u></u>

ST CONOR'S PARENTS, TEACHERS AND FRIENDS ASSOCIATION

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2023

St Conor's Parents, Teachers and Friends Association
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 August 2023

	2023 £	2022 £
Income		
Donations	110	-
Fundraising Activities	132	6,786
Annual Bazaar	6,634	-
Freddy Fitness	11,237	-
ASDA Foundation	400	-
Grant 2 from charitable activities	10,372	-
	<u>28,885</u>	<u>6,786</u>
 Cost of generating funds		
Annual Bazaar	2,828	-
Freddy Fitness	450	-
Learning resources	5,890	7,148
Eco Project	20,032	-
	<u>29,200</u>	<u>7,148</u>
 Gross deficit	<u>(315)</u>	<u>(362)</u>
 Expenses		
Bank charges	149	53
General expenses	-	98
Charitable donations	140	128
	<u>289</u>	<u>279</u>
 Net deficit	<u>(604)</u>	<u>(641)</u>