

INDEPENDENT EXAMINER'S REPORT

Examiner's report

Cavehill Primary School Parent Teacher Association (PTA) Annual Accounts 2023/24 (01/09/23 – 31/08/24)

I have conducted an independent examination of the final accounts for the year ending 2023/24 for Cavehill Primary PTA. Cavehill Primary PTA use the school year for the monitoring period of their accounts.

I examined the accounts and financial records including PTA Financial Report Year to 31 August 2024, bank statements including bank analysis, cheque book with back up documentation, receipt and lodgement documentation including invoices and receipts. No AGM Report was provided however I obtained all the information I considered necessary to verify that the final accounts present an accurate picture of the activities and transactions undertaken through this account and of the financial position at the end of the year. I have not identified any concerns regarding these accounts.

The last bank statement and three other sample statements were reconstructed and fully reconciled against PTA Accounts documentation, invoices, and lodgements. The invoices aligned to the expenditure were all checked to ensure appropriate expenditure for the PTA, no issues arising.

A sample of expenditure was checked. All necessary documentation was filed and stored and transactions easily traceable. The documentation and expenditure match the spend on the bank statement. Information checked included cheque number, date, amount, supplier, invoice date and supporting documentation (sample on spreadsheet attached). Everything calculated however it could be useful to use a spreadsheet or similar to calculate expenses owed when dealing with numerous receipts, this would make all expenditure easier to reconcile.

A large donation of £12,000 was donated to Cavehill Primary School for Mobile Unit, more information regarding the agreement for this should be included in the accounts however further information was obtained from the treasurer.

A sample of income was checked. All necessary documentation was filed and stored and transactions easily traceable. The documentation and income matched to the income on the bank statement (sample on spreadsheet attached). The statements are checked to ensure that the lodgement has been processed. If possible, when doing lodgements, detail regarding what these transactions relate to should be included to allow easy reconciliation – total overall lodgements for year were checked against the full year bank statements to ensure accuracy.

Grant funding 2024 was checked with assistance from PTA Financial Report; the report was detailed and accurate and aided the audits of grants. One grant was awarded £3,400 for AXA Grant. The grant balance is a balance owed of £412.89 at 31/08/23. All grant expenditure was used as awarded and the balance owed at the end of the financial year has been absorbed by PTA.

The PTA Financial Report is thorough and detailed with all transactions meticulously recorded. Cavehill Treasurer and PTA should be commended for their stringent financial procedures and the following of guidelines. The fund-raising activities have ensured that PTA funds continue to help the pupils and staff of Cavehill Primary. It is particularly encouraging to see the funding of so many activities including counselling, welcome nights, leavers events, sports day, and various treats.

I certify that the accompanying final accounts present an accurate picture of the activities and transactions undertaken through this account and of the financial position at the end of the year 2023/24. Furthermore, I have not identified any significant concerns regarding these accounts which remain either unresolved or undeclared in the accounts themselves or this report; there are therefore no major recommendations. Some minor recommendations are to consider the use of a spreadsheet or similar reconciliation for numerous receipts and to consider including more information on lodgements and donations to Cavehill Primary School for agreed activities. Although any questions raised were answered thoroughly by the Treasurer.

A really good years work for Cavehill PTA benefitting all those associated with Cavehill Primary School.

Examiner's signature:



Amanda Millard

Date: 18/03/25

Name: (please print) Amanda Millard

Status: Cavehill Primary School Board of Governors Member, Business Manager at Youth Justice Services and ATI qualified

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