

Trustees,

Please find attached my independent examiner's report to you as the trustees of Belmont Primary School's PTA. This is for the year ended 31 August 2024 on a cash basis. An unqualified report has been issued.

I have attached the Directions to Independent Examiners and my comments around work done to support each of the Directions. I have also attached my working paper (WP1), and annotated copy of the accounts (WP2) that support Direction 5 and Direction 11 and the signed report that supports Direction 12.

A couple of minor typos were amended in the accounts following my review. None of these were material errors and I have issued an unqualified report, and no material matters of concern have arisen.

Thank you,

Nicola Woods

CPFA, Chartered Public Finance Accountant

## Directions for independent examiners

**Direction 1 Examination and accounting thresholds** – check whether the charity is eligible to have an independent examination

I can confirm that the Belmont Primary School PTA meets the threshold for an independent examination rather than a full audit (income > £500k)

**Direction 2 Independence** - check for any conflicts of interest that prevent you as the examiner from carrying out your independent examination

I can confirm my independence from the Belmont Primary School PTA – I am not a trustee, related to a trustee nor a volunteer with the PTA. I have one child in P3 at Belmont Primary School but neither he nor our family are major beneficiaries of the PTA funds.

**Direction 3 Documentation** – record your independent examination

My working papers are attached and provide information on the work done to ensure completeness, accuracy and correct treatment of PTA funds. This document also outlines the work carried out.

**Direction 4 Understanding the charity** - plan your independent examination

I met with the PTA Treasurer for a discussion around the records kept, background information to the PTA and discussed the plan for my independent examination.

**Direction 5 Check that accounting records are kept and not materially misstated**

See **Working Paper 1** attached – accounting records kept and no material failures. I have also attached **Working Paper 2**, a copy of the PTA Accounts with notes on what was tested and agreed.

**Direction 6 Check that the charity accounts are consistent with the accounting records**

The PTA accounts are prepared on a receipts and payments basis so the accounts were checked against the cash records and ledger. Checked for completeness using the bank statements. Opening and closing balances are correct.

**Direction 7 Check that any identified conflicts of interest and/or related party transactions were properly authorised and appropriately disclosed**

No related party transactions or conflicts of interest identified in the work I carried out. No trustees of Belmont's PTA receive remuneration for their work as trustees.

**Direction 8 Analytical review**– identify items to review and follow up for further information. The opening bank account figure at 1 September 2023 and closing figure at 31 August 2024 was agreed to records:

	Balance at 1 Sept 2023	Balance at 31 August 2024
Danske Bank #22793296	2,442.66 ✓ ∞	2,187.53 ✓ ∞
Savings Account	-	7.00 ✓ ∞
<b>TOTAL</b>	<b>2,443.00</b> ✓ ∞	<b>2,195.00</b> ✓ ∞

✓ agreed to bank

∞ agreed to accounts

**Direction 9 Check the form and contents of accounts**

Statement of Receipts and Payments is correctly prepared.

Statement of Assets and Liabilities: only asset is the bank account, correctly prepared at year end. This was labelled as “Statement of Receipts and Payments” initially but has been changed and is correct now.

There are no restricted funds held by Belmont PTA.

**Direction 10** – N/A as accounts not prepared on an accruals basis

**Direction 11 Compare the trustees’ annual report with the accounts for consistency**

The narrative information held in the Belmont Primary School PTA’s Chairman’s Report is consistent with the funds and payments made in year. It focuses on their activities and further information on the funds raised (and monies spent) in year. Calculated and agreed net income position from each event, checked a sample of items of expenditure to bank. Content. No material inconsistencies.

See **Working Paper 2** attached.

**Direction 12 Write and sign the independent examiner’s report**

Please find attached.