

Charity registration number 108571

PARENTS AND FRIENDS OF RATHORE SCHOOL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2024

# PARENTS AND FRIENDS OF RATHORE SCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Caroline Currie Anne McElmeel Ann McCann Philomena Feehan Olive Donnan Emma McHugh Michael Shiels Margaret McShane Lisa Keenan Jacqueline Carroll Gavin Smith Colin Boyle Anthony Keelan Pauline Kearney	Resigned 7/10/25  Resigned 15/10/24
<b>Secretary</b>	Emma McHugh	Appointed 15/10/24
<b>Treasurer</b>	Ann McCann Gavin Smyth	Resigned 7/10/25 Appointed 7/10/25
<b>Chairperson</b>	Michael Shiels (Acting Chair) Anne McElmeel	Resigned 15/10/24 Appointed 15/10/24
<b>Charity number</b>	108571	
<b>Independent examiner</b>	Phelan & Prescott Chartered Accountants River House Newry Co. Down BT34 2DL	
<b>Bankers</b>	Danske Bank 58 Hill Street Newry Co. Down Northern Ireland BT34 1AR	

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# PARENTS AND FRIENDS OF RATHORE SCHOOL

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# PARENTS AND FRIENDS OF RATHORE SCHOOL

## TRUSTEES' REPORT

**FOR THE PERIOD ENDED 30 JUNE 2024**

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The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "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 (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

Rathore School is based in Newry, Co. Down, Northern Ireland. We currently have 220 pupils with profound and severe learning difficulties. Pupils have a diverse and complex range of needs and diagnosis such as autism, ADHD, complex medical needs, physical needs and behavioral needs.

The Parents and Friends' Association of Rathore School consists of a group of approximately 8 parents of current and previous pupils of Rathore School. The Association acts mainly as a fundraising committee with a view to supporting and supplementing the activities of the school. We aim to identify areas where we could assist in helping our children reach their full learning and social potential. We became a registered charity with the Charity Commission for Northern Ireland on 12 April 2022.

The initial focus of the charity was to create a sensory room which would provide a safe, fun learning environment where each pupil can aim to reach their highest potential in life through the use of colour and play.

In line with our mission to be able to offer all pupils learning and teaching opportunities, relaxation sessions and sensory led activities, we would also hope to upgrade an outside area into a sensory garden. This would involve painting outdoor fencing and walls in bright colours with murals to engage the children whilst learning in an outdoor space which we believe will create a safe and relaxing environment. We believe this facility would assist in:

- Improving sensory tolerance in different environments
- Being included in social activities by being visible in the community
- Developing friendships with other young people and building social networks
- Gaining new skills and having a positive impact on mental health and increasing self-esteem.

In addition to the above areas, one of our goals was to provide a school minibus which would facilitate us in integrating the children into local society.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

During the period we achieved one of our goals which was to create a Sensory Room. This was a significant acquisition and enabled us to provide the children with a safe, fun learning environment. This would not have been possible without the charity as direct school funding was not available.

We continued to try and generate local support where possible through various fundraising initiatives.

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# PARENTS AND FRIENDS OF RATHORE SCHOOL

## TRUSTEES' REPORT (CONTINUED)

*FOR THE PERIOD ENDED 30 JUNE 2024*

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### **Financial review**

During the year the charity generated £45,000 in income through donations, organising various fundraising events and grant income. The majority of the funds raised are considered to be Unrestricted Funds.

It is the policy of the association that funds which have not been designated for a specific project or use should be maintained and recognised as unrestricted funds. The Members continuously review and monitor the level of reserves to ensure that they are able to continue to carry out the aims and objectives of the association in line with its constitution and remain focused in terms of considering ways in which additional funds may be raised.

At the end of the financial period the charity has £194,000 in funds available and continues to generate a surplus post year end and is therefore well placed to continue with its charitable activities.

### *Going concern*

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

In our assessment of going concern, we have considered the future of the charity and believe there is no threat to the ongoing operations. On this basis, we continue to believe it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the Period.

### **Structure, governance and management**

The charity is a company limited by guarantee and has a constitution as its governing document.

The trustees who served during the Period and up to the date of signature of the financial statements were:

Caroline Currie  
Anne McElmeel  
Ann McCann  
Philomena Feehan  
Olive Donnan  
Emma McHugh  
Michael Shiels  
Kerrie Keenan  
Margaret McShane  
Lisa O'Loughlin  
Jacqueline Carroll  
Gavin Smih  
Colin Boyle  
Anthony Keelan  
Pauline Kearney

# PARENTS AND FRIENDS OF RATHORE SCHOOL

## TRUSTEES' REPORT (CONTINUED)

*FOR THE PERIOD ENDED 30 JUNE 2024*

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### *Recruitment and appointment of trustees*

None of the trustees has any beneficial interest in the organisation.

The Board continually appeal to other parents and the public who may be interested in joining the charity as a volunteer or trustee.

### **Major Risks**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees' report was approved by the Board of Trustees.

Anne McElmeel

Trustee



Gavin Smyth

Trustee




Caroline Currie

Trustee



Emma McHugh

Trustee



**5 December 2025**

# PARENTS AND FRIENDS OF RATHORE SCHOOL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PARENTS AND FRIENDS OF RATHORE SCHOOL

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I report to the trustees on my examination of the financial statements of Parents and Friends of Rathore School (the charity) for the Period ended 30 June 2024.

#### **Responsibilities and basis of report**

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act.
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- 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.

My 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 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.



**John Doherty FCA**

For and on behalf of:

**Phelan & Prescott**

**Chartered Accountants &**

**Statutory Auditors**

River House

Newry

Co. Down

BT34 2DL

Northern Ireland

5 December 2025

# PARENTS AND FRIENDS OF RATHORE SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	45,062	-	45,062	40,768	2,520	43,288
<b>Total income</b>		<u>45,062</u>	<u>-</u>	<u>45,062</u>	<u>40,768</u>	<u>2,520</u>	<u>43,288</u>
<b>Expenditure on:</b>							
Raising funds	4	8,652	-	8,652	10,581	-	10,581
Charitable activities	5	9,288	-	9,288	4,551	-	4,551
Other expenditure	7	1,143	-	1,143	246	-	246
<b>Total expenditure</b>		<u>19,083</u>	<u>-</u>	<u>19,083</u>	<u>15,378</u>	<u>-</u>	<u>15,378</u>
<b>Net income</b>		25,979	-	25,979	25,390	2,520	27,910
Transfers between funds		-	-	-	2,520	(2,520)	-
<b>Other recognised gains and losses:</b>							
Other gains		168,040	-	168,040	140,130	-	140,130
<b>Net movement in funds</b>		194,019	-	194,019	168,040	-	168,040
<b>Reconciliation of funds:</b>							
Fund balances at 01 July 2023		168,040	-	168,040	-	-	-
<b>Fund balances at 30 June 2024</b>		<u>194,019</u>	<u>-</u>	<u>194,019</u>	<u>168,040</u>	<u>-</u>	<u>168,040</u>

The statement of financial activities includes all gains and losses recognised in the Period.  
All income and expenditure derive from continuing activities.

# PARENTS AND FRIENDS OF RATHORE SCHOOL

## BALANCE SHEET

AS AT 30 JUNE 2024

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	Notes	2024 £	£	Notes	2023 £	£
<b>Fixed assets</b>						
Tangible assets	9		178,437	9		72,885
<b>Current assets</b>						
Cash at bank and in hand		<u>15,582</u>			<u>95,155</u>	
<b>Net current assets</b>			<u>15,582</u>			<u>95,155</u>
<b>Total assets less current liabilities</b>			<u>194,019</u>			<u>168,040</u>
<b>Net assets excluding pension liability</b>			<u>194,019</u>			<u>168,040</u>
<b>The funds of the charity</b>						
Unrestricted funds			<u>194,019</u>			<u>168,040</u>
			<u>194,019</u>			<u>168,040</u>

The financial statements were approved by the trustees on 5 December 2025

Anne McElmeel

Trustee



Gavin Smyth

Trustee



Emma McHugh

Trustee



Caroline Currie

Trustee



# PARENTS AND FRIENDS OF RATHORE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 30 JUNE 2024

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#### 1 Accounting policies

##### Charity information

Parents and Friends of Rathore School meets the definition of a public benefit entity under FRS 102.

##### 1.1 Reporting period

The reporting period is for the year ended 30 June 2024.

##### 1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

Charitable status was obtained on 12 April 2022. The financial statements report on all activity post charitable status being granted.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or granters as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

# PARENTS AND FRIENDS OF RATHORE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The financial statements have been prepared under the Receipts and Payments basis and therefore depreciation is not recognised.

Motor vehicles	N/A
Fixtures & Fittings	N/A

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the cost of the asset, and is recognised in the statement of financial activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# PARENTS AND FRIENDS OF RATHORE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

### 1 Accounting policies

{Continued}

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Taxation

The organisation is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	45,062	-	45,062	39,643	2,520	42,163
Grants received	-	-	-	1,125	-	1,125
	<u>45,062</u>	<u>-</u>	<u>45,062</u>	<u>40,768</u>	<u>2,250</u>	<u>43,288</u>

# PARENTS AND FRIENDS OF RATHORE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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### 4 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Advertising	<u>760</u>	<u>850</u>
<b>Trading Costs</b>		
Merchandise	-	1,260
Event Decorations	4,244	2,729
Tickets, Hampers and Bucket Collections	<u>3,648</u>	<u>5,742</u>
	<u>7,892</u>	<u>9,731</u>
Total costs	<u><u>8,652</u></u>	<u><u>10,581</u></u>

### 5 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable expenditure - Motor Vehicle Insurance	7,010	3,011
Charitable expenditure - Repairs and Maintenance	<u>2,278</u>	<u>1,540</u>
	<u><u>9,288</u></u>	<u><u>4,551</u></u>
Analysis by fund	<u><u>9,288</u></u>	<u><u>4,551</u></u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Period.

# PARENTS AND FRIENDS OF RATHORE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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### 7 Other Expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank Fees	106	139
Repairs and Maintenance	78	90
General Expenses	959	17
	<u>1,143</u>	<u>246</u>

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Tangible fixed assets

	Motor Vehicles £	Sensory Room £	Total £
Cost	72,885	-	72,885
Additions	<u>-</u>	<u>105,552</u>	<u>105,552</u>
	<u>72,885</u>	<u>105,552</u>	<u>178,437</u>
Carrying Amount			
At 30 June 2024	<u>72,885</u>	<u>105,552</u>	<u>178,437</u>
At 30 June 2023	<u>72,885</u>	<u>-</u>	<u>72,885</u>

# PARENTS AND FRIENDS OF RATHORE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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### 10 Unrestricted funds

Parents and Friends' Association of Rathore School is an organisation that began fundraising in 2019. Charitable status was obtained on 12 April 2022. Prior to being granted charitable status, the organisation had generated £140,130 in unrestricted funds.

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 June 2024 £
General funds	168,040	45,062	(19,083)	-	194,019

### 11 Related party transactions

There were no disclosable related party transactions during the year ( - none).

### 12 Capital Commitment

At the balance sheet date the charity is committed to funding the fit-out of a sensory room at Rathore School at a cost of approximately £100k. This is not accounted for in a designated fund.

### 13 Contingent Liabilities

There exists a contingent liability to repay, in part or in full, grants received if certain circumstances, as set out on grant Letters of Offer, occur following receipt of grants.