

St Marys PS PSG

Accounts

30 June 2025

**St Marys PS PSG  
Independent Examiner's Report**

**Independent examiner's report to the charity trustees of St Marys PS PSG**

We report on the accounts of the Charity for the year ended 30th June 2025, which are set out on pages 6 to 10.

**Respective responsibilities of charity trustees and examiner**

The charity's trustee are responsible for the preparation of the financial statements in accordance with the requirements of Companies Act 2006.

Having satisfied myself that the charitable entity is not subject to audit under company law, and is eligible for

- 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

**We have examined your charity accounts as required under section 65 of the Charities Act and** our 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.

Our 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.

Our 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

**We 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, We have found no matters that require drawing to your attention.

Name: RPB Chartered Accountants & Registered Auditors

Relevant professional qualification or body: FCA

Address: 22 St Colmans Park  
Newry  
Co Down  
BT34 2BX

Date: 21-Apr-26

## **St Marys PS PSG**

### **Trustees report for the period ended 30 June 2025**

#### **Reference and administration details of the trustees**

The Trustees and advisors are listed on page 2.

#### **Structure, Governance & Management**

The charitable entity was formed on 1 June 2001 and is managed by the parents of children enrolled in St Mary's Primary School, Newcastle.

The trustees present their report with the financial statements of the charity for the year ended 30 June 25. The trustees have adopted the provisions of the Statement of Recommended Practise (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, The Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practise applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in Northern Ireland SORP 2015 (FRS102).

#### **Principal Activities**

The objects of the charitable entity shall be to enhance the development and education of young children by fundraising for the needs of their children enrolled in the school by:

- a Enhancing facilities & funding activities, with the right of parents/carers to take responsibility for and to become involved in the activities of charitable entity, ensuring that they offer opportunities for all children, regardless of religion, Culture race, ethnicity or means.
- b Encouraging the study of the needs of such children and their families and promoting

Both the level of activities and the nature of the activities have remained substantially unchanged from previous years and the committee expect that the present level of activity will be sustained for the foreseeable future.

#### **Political and charitable donations**

No donations for political or charitable purposes were made during the period.

#### **Statement of Trustees responsibilities in respect of the Annual Report and the financial statements**

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

The Trustees for the year ended 30 June 2025 being;

Julieanne Carr (Chairperson)  
Clare Morgan (Vice-Chairperson)  
Helen McKeever (Secretary)  
Shona Poland (Treasurer)

The Trustees are responsible for preparing financial statements for each financial year which give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity and of the net incoming and net resources of the charity for that period.

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

- \* select suitable accounting policies and then apply them consistently
- \* make judgements and estimates that are reasonable and prudent; and
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business, in which case there should be supporting assumptions or qualifications as necessary.

**Review of Financial Position**

The statement of financial activities for the year ended 30th June 2025 shows a profit of £2,912. Total expenditure was £8,197 of which, all was applied directly to the costs of activities in furtherance of the objectives of the charity.

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

By order of the Board

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Julianne Carr (Chairperson)

21 April 2026

**St Marys PS PSG**  
**Approval statement**  
**for the year ended 30 June 2025**

I approve the accounts which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing RPB Chartered Accountants with all information and explanations necessary for their compilation.

By order of the Board

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Julianne Carr (Chairperson)

21 April 2026

**St Marys PS PSG**  
**Statement of Financial Activities**  
**for the year ended 30 June 2025**

	<b>2025</b>
	<b>£</b>
<b>Sales</b>	11,109
<b>Expenses</b>	
Wages, salaries and other staff costs	34
Rent, rates, power and insurance costs	31
Bank, credit card and other finance charges	133
Other business expenses	7,999
	<hr/>
	8,197
	<hr/>
<b>Profit</b>	<u>2,912</u>

**St Marys PS PSG  
Balance Sheet  
as at 30 June 2025**

	<b>Notes</b>	<b>2025 £</b>
<b>Current assets</b>		
Bank/building society balances	<u>10,770</u>	
<b>Net current assets</b>		10,770
<b>Net assets</b>		<u>10,770</u>
<b>Capital account</b>		
Balance at start of period		7,858
Net profit		2,912
		<u>10,770</u>

**St Marys PS PSG**  
**Notes to the SOFA**  
**for the year ended 30 June 2025**

**1 Accounting basis**

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

**2 Profit and loss account analysis**

	<b>2025</b>
	<b>£</b>
<b>Sales</b>	
Sales	<u>11,109</u>
<b>Wages, salaries and other staff costs</b>	
Staff training and welfare	<u>34</u>
<b>Rent, rates, power and insurance costs</b>	
Cleaning	<u>31</u>
<b>Bank, credit card and other finance charges</b>	
Bank charges	<u>133</u>
<b>Other business expenses</b>	
Prizes	716
Tuck Shop	455
Hampers	775
Gifts	5,983
Fun Day	70
	<u>7,999</u>