

Independent examiner's report to the Trustees of Plaxtol School Association ("PSA")

I report on the accounts of the Association for the year ended 31 August 2024, which are set out on pages 1 to 3.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 43(2) of the Charities Act 1993 (the 1993 Act) does not apply. However, your constitution requires that an independent examination be carried out.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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.

Independent examiner's statement

In connection with my examination, several matters have come to my attention:

(1) which give me reasonable cause to believe that the accounting records have not been properly maintained during the year to 31 August 2024:

It is the responsibility of the Trustees

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

However

- Accounts of Events in several cases did not agree with the underlying Cash book
- I was given a Cash book that did not balance to the Bank Statements
- Paypal acts as a banking facility and was not adequately monitored during the year. Transfers to the main bank account were not done until mid-June 2024

(2) I do believe however that, it should be possible for a proper understanding of the accounts for the year ended 31 August 2024 to be reached.

Marian Hemsted
Flat 2 Kingscote, Tree Lane, Plaxtol, Sevenoaks
Date: 4 April 2025