

## ***Independent auditors' report to the directors of The Northern Ireland Council for Integrated Education (company limited by guarantee)***

### **Opinion**

We have audited the financial statements of Northern Ireland Council for Integrated Education (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards. We have also audited the information in the Remuneration and staff report and the Assembly Accountability and audit report that is described in those reports as having been audited.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with International Financial Reporting Standards; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

***Independent auditors' report to the directors of The Northern Ireland Council for Integrated Education (company limited by guarantee)***

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters**

In our opinion, based on the work undertaken during the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.
- In all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

The parts of the remuneration and staff report and Assembly Accountability Report to be audited has been properly prepared in accordance with DoF directions made under the Government Resources and Accounts Act (Northern Ireland) 2001.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.; or
- the Governance Statement does not reflect compliance with DoF guidance.

### ***Independent auditors' report to the directors of The Northern Ireland Council for Integrated Education (company limited by guarantee)***

#### **Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law,) are responsible for the preparation of the financial statements. They are also responsible for being satisfied that they give a true and fair view, and for such internal control, as the trustees determine is necessary, to enable the preparation of financial statements that are free from material misstatement, whether due to fraud, or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The following are required to be considered:

- the nature of the industry and sector, control environment and entity performance;
- results of our enquires of management, about their own identification and assessment of the risks of irregularities;
- review of company policies and procedures relating to:  
identifying, evaluation and complying with laws and regulations and whether they are aware of instances of noncompliance;
- detecting and responding to the risks of fraud and whether they have any knowledge of any actual, suspected, or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team and specific component audit teams regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

### ***Independent auditors' report to the directors of The Northern Ireland Council for Integrated Education (company limited by guarantee)***

Because of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud is in relation to expenditure not being applied in line with intended purposes and the calculation and payment of salaries. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

#### **Audit response to risks identified.**

The current audit is conducted with professional scepticism using procedures that are in accordance with International Standards on Auditing.

In responding to the identified key audit matters above we obtained an understanding of the charity's objectives and funders requirements together with the salary calculation and processing process, we performed enquires of management and inspected relevant documents and calculations, verifying expenditures, completing a recalculation of salaries during the year, assessing the completeness and accuracy of disclosures within the financial statements and concurred the figures were materially accurate.

In addition to the above, our procedures to respond to risks identified include the following:

- reviewing the full financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerns of actual and potential litigation and claims;

- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

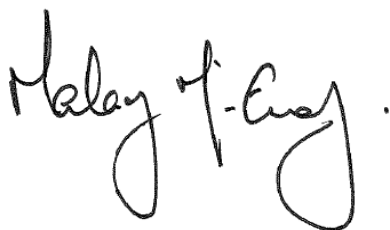
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and significant component audit teams and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

In addition, we are required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities, which govern them. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

***Independent auditors' report to the directors of The Northern Ireland Council for Integrated Education (company limited by guarantee)***

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



30<sup>th</sup> June 2023.

Mr Malachy McGrady (Senior Statutory Auditor)  
for and on behalf of M.B.Mc Grady & Co  
Chartered Accountants & Statutory Auditors  
52 St Patricks Avenue  
Downpatrick, Co. Down  
BT30 6DS

