

**I B Networks Trust**  
**Independent Examiners Report**  
**Year Ended 31 July 2023**

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I report to the trustees on my examination of the financial statements of I B Networks Trust (the charity) for the year ended 31 July 2023.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act.)

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1: accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2: the financial statements do not accord with those records; or
- 3: the financial statements do not comply with the accounting requirements of section 390 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4: the financial statements have not been prepared in accordance with the methods and principles of the statement of recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the U and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Lowry Grant, FCCA  
For, and on behalf of,  
FPM Accountants Limited  
Chartered Accountants  
Statutory Auditors  
1-3 Arthur Street  
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BT1 4GA

JL Grant -  
22-7-24