

THE DUCALES CAPITAL CHARITABLE TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE DUCALES CAPITAL CHARITABLE TRUST
FOR THE YEAR ENDED 31 MARCH 2023

I report on the financial statements of the charity for the year ended 31 March 2023 which are set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2022. The charity's trustees consider that an audit is not required for this year and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 65(3)(a) of the Charities Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements 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, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act (Northern Ireland) 2022; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of that Act, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Michael Flannigan
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FEB Chartered Accountants
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Belfast
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28 April 2023