

## Independent examiner's report to the trustees of Times of Refreshing Ministries

I report on the accounts of the Trust for the year ended 31 March 2024, which are set on the following pages.

### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

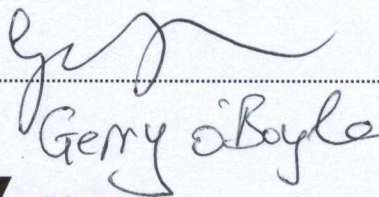
It is my responsibility to:

- Examine the accounts under Section 65 of the Charities Act
- To follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- To state whether any particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. 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.

Signed: on behalf of O'Boyle Accounting  
Name and Position



Gerry O'Boyle

Date: 21/1/2025

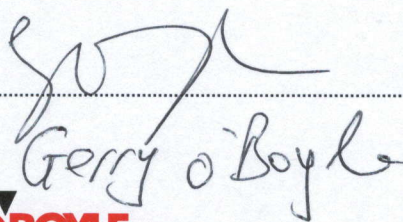
## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

Which, gives me reasonable cause to believe that in any material respect the requirements:

- That accounting records were not kept in accordance with section 63 of the Charities Act, and
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of the Charities Act
- That there is further information needed for a proper understanding of the accounts to be reached.

Signed: on behalf of O'Boyle Accounting .....  
Name and Position



Gerry O'Boyle

Date: 21/11/2025