

Bulgarian Association of Northern Ireland

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE BULGARIAN ASSOCIATION OF NORTHERN IRELAND

I have examined the receipts and payments account and the statement of assets and liabilities at the period end of the charity for the financial year ended 5 April 2023, which comprise the receipts and payments account and the statement of assets and liabilities at the end of the period.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might examine the receipts and payments account and the assets and liabilities at the period end compiled by the trustees that I have been engaged to examine, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the receipts and payments account and the statement of assets and liabilities at the period end in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

- examine the receipts and payments account and the statement of assets and liabilities at the period end under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity receipts and payments account and the statement of assets and liabilities at the period end as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the receipts and payments account and the statement of assets and liabilities at the period end presented with those records. It also includes consideration of any unusual items or disclosures in the receipts and payments account and the statement of assets and liabilities at the period end and seeking explanations from the 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.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the receipts and payments account and the statement of assets and liabilities at the period end do not accord with those accounting records
- the receipts and payments account and the statement of assets and liabilities at the period end have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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 receipts and payments account and the statement of assets and liabilities at the period end to be reached.


MICHAEL DRUMM FCCA

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Date: 11 January 2024

McElholm
& Co
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ACCOUNTANTS
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AUDITORS

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