

## **Independent examiner's report to the Trustees of Upper Bann U3A**

I am reporting on the accounts of the Upper Bann U3A for the year ended 31st March 2023 and these accounts are attached.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you 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.
- follow the procedures laid down in the general directions given by the Commission under section 65(9)(b) of the Charities Act.
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts 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.

My examination included a review of the accounting records kept by the charity. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept in accordance with section 63 of the Charities Act.
2. that the accounts do not accord with those accounting records.
3. that the accounts do not comply with the accounting requirement of the Charities Act.
4. that there is further information needed for a proper understanding of the accounts to be reached.

## **Independent examiner's statement**

I have completed my examination and can confirm the accounts have been prepared in line with the Directions of the Charity Commission for Northern Ireland. I have no concerns in respect of matters (1) to (4) listed on page 1.

The accounts were created using the Beacon system. The Accruals Concept is not applied during the preparation of the accounts. Transactions appear when cash is received or paid.

Frances McKeown  
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Co Armagh  
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3rd May 2023

### **Relevant skills**

I taught 'A' level accounting for a period of twenty plus years.

I was financial director of our family business for several years.

Signature



Frances McKeown