

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS' SCHOOL LISBURN OLD SCHOLARS ASSOCIATION**

## **Respective Responsibilities of Trustees and Examiner**

As the charity's Trustees you are responsible for the preparation of the financial statements. Having satisfied myself that the charity is not subject to audit and is eligible for independent examination it is my responsibility to:-

Examine the financial statements;

Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9) of the Act; and

State whether particular matters have come to my attention.

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

An examination includes a review of the accounting records kept and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees and management committee 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.

## **Independent examiner's statement**

In the course of my examination of the above accounts for the year ended 31<sup>st</sup> March 2024 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 and prepare accounts which accord with those accounting records have not been met or 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Alec McCullagh**  
**Accountant & Independent Examiner**  
**6 Agars Road**  
**Lisburn**  
**Co Antrim**

**10<sup>th</sup> September 2024**