

I report on the financial statements of Carrick Pre-School for the year ended 31st August 2023 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies.

Respective responsibilities of the Board of Trustees and the Independent Examiner

As the Charity's members you are responsible for the preparation of the Accounts and you consider that the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act) does not apply.

It is my responsibility to state whether particular matters have come to our attention as a result of examining the financial statements.


Basis of Independent Examiner's Statement

My examination was carried out in accordance with general directions given by the Charity Commissioners. 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 members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the Accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:-

- (i) 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 (NI) 2008.
 - to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



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