

JOHN BROWN UNIVERSITY NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JOHN BROWN UNIVERSITY NORTHERN IRELAND

I report on the financial statements of the charity for the year ended 30 June 2023, which are set out on pages 10 to 20.

Respective responsibilities of Trustees and examiner

The charity's Trustees, who are also the directors of John Brown University Northern Ireland for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of .

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- (iii) to state whether 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)

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(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

JL Grant

Lowry Grant FCCA
for, and on behalf of,
FPM Accountants Limited

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Belfast
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Northern Ireland

Dated: 28/03/2024