

Independent auditor's report to the administrators on the non-statutory financial statements of the Dominican Fathers Newry

Report on the audit of the financial statements

Opinion

We have audited the non-statutory financial statements of Dominican Fathers Newry ('the Charity') for the year ended 31 December 2023 set out on pages 9 to 17, which comprise the statement of financial activities, balance sheet and related notes, including the summary of significant accounting policies set out in note 1. These non-statutory financial statements have been prepared for the reasons set out in note 1. The financial reporting framework that has been applied in their preparation is FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion, the non-statutory financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Charities (Northern Ireland) Act 2008 and Regulation 8 of the Charities Accounts and Reports (Northern Ireland) Regulation 2015; and
- have been properly prepared in accordance with the accounting policies and basis of preparation set out in note 1 .

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the non-statutory financial statements section of our report. We are independent of the Charity in accordance with ethical requirements that are relevant to our audit of financial statements in the UK, including the Financial Reporting Council (FRC)'s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independent auditor's report to the administrators on the non-statutory financial statements of the Dominican Fathers Newry *(continued)*

Report on the audit of the financial statements *(continued)*

We have nothing to report on going concern

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the Trust or to cease its operations, and as they have concluded that the Trust's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least a year from the date of approval of the financial statements. We have nothing to report in these respects.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Charity will continue in operation.

Other information

The Trustees are responsible for the preparation of other information presented in the Annual Report together with the non-statutory financial statements. The other information comprises the information included in the Trustees' report. The non-statutory financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the non-statutory financial statements does not cover the other information and we do not express any form of assurance conclusion on that information.

Our responsibility is to read the other information and, in doing so, consider whether, based on our non-statutory financial statement audit work, the information therein is materially misstated or inconsistent with the non-statutory financial statements or our audit knowledge. Based solely on that work, we have not identified material misstatements in the other information.

Matters on which we are required to report by exception

In connection with our audit of the financial statements, ISAs (UK) require that we read the other information and, in doing so, consider whether that information is materially inconsistent with the financial statements or our knowledge obtained from our audit work, or otherwise appears to be materially misstated.

ISAs (UK) require that we report to you if, based on the knowledge we acquired during our audit, we have identified information in the annual report that contains a material inconsistency with either that knowledge or the financial statements, a material misstatement of fact, or that is otherwise misleading. We have nothing to report in this regard.

Under the charities (Northern Ireland) Act 2008 and Regulation 8 of the Charities Accounts and Reports (Northern Ireland) Regulations 2015 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations.

We have nothing to report in respect of the above responsibilities.

Independent auditor's report to the administrators on the non-statutory financial statements of the Dominican Fathers Newry *(continued)*

Respective responsibilities and restrictions on use

Responsibilities of Trustees for the non-statutory financial statements

As explained more fully in their statement set out on page 5, the Trustees are responsible for: the preparation of the non-statutory financial statements, which are intended by them to give a true and fair view; such internal control as they determine is necessary to enable the preparation of non-statutory financial statements that are free from material misstatement, whether due to fraud or error; assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the non-statutory financial statements

Our objectives are to obtain reasonable assurance about whether the non-statutory financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

Our report has been prepared for the Charity solely in connection with our engagement letter dated 1st June 2022. It has been released to the Charity on the basis that our report shall not be copied, referred to or disclosed, in whole (save for the Charity's own internal purposes) or in part, without our prior written consent.

Our report is made solely to the Trustees in accordance with Section 65 of the Charities (Northern Ireland) Act 2008. Our report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire *rights* against us other than the Charity for any purpose or in any context. Any party other than the Charity who obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the trustees, as a body, for our audit work, for this report or for the opinions we have formed.



Andrew Kevitt FCA
for and on behalf of
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2nd August 2024