

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

**EVERY NATION MINISTRIES BELFAST
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2022 on pages 6 to 13 following, which have been prepared on the basis of the accounting policies set out on pages 8 and 9.

Responsibilities and basis of report

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

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
- ii) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- iii) 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. 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 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached.


Further information needed for a proper understanding of the accounts

After the year end the charity found a sizeable restricted donation that had mistakenly been included in unrestricted income. The correction of this error has resulted in the charity’s unrestricted funds being in deficit by £2,472 at the year end. This means that some of the charity’s restricted funds have been used to meet unrestricted expenditure and have not been spent in accordance with restrictions. Furthermore the deficit on unrestricted funds suggests that the charity might find it difficult to continue operating as a going concern. I draw attention to Note 2 in the accounts and the section heading ‘Reserves Policy & Going Concern’ in the trustees’ annual report, which sets out the actions being taken by the trustees to rebuild unrestricted funds (and therefore replenish the money that was spent from restricted funds) and the directors’ reasons for concluding that the charity can continue as a going concerns (and hence for the use of the going concern basis in the preparation of these financial statements).

Independent examiner’s statement

I have completed my examination. In connection with following the Directions of the Charity Commission for Northern Ireland:

- a) I have no concerns in respect of the matters (1) to (3) listed above
- b) With respect to matter (4), all matters that require drawing to your attention have been disclosed in my Report (see section heading ‘Further information needed for a proper understanding of the accounts’).



Ajay Rajani FCIE
Stewardship
1 Lamb’s Passage
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Date: 27 July 2023