

## Independent Examiner's Report to the Trustees Bringing Hope

Year ended 31 December 2022

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We report on the accounts of the Trust for the year ended 31 December 2022, which comprise the statements of income and expenditure.

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under section 65 of the Charities Act.
- 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.
- state whether particular matters have come to our attention.

### Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1) That accounting records were not kept as required by section 63 of the Charities Act.
- 2) That the accounts do not accord with those accounting records.
- 3) That the accounts do not comply with the accounting requirements of the Charities Act.
- 4) That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have identified matters of concern in respect of areas (1) and (2). Sufficient accounting records have not been kept and it was noted that a proportion of the expenditure was made in cash from retained unbanked cash and few receipts were kept. Volunteer expenses have not been able to be fully verified as payments were made in cash. The charity trustees are aware of the importance of maintaining full records of such transactions going forward.

In respect of matters (3) and (4) listed above, and in following the Directions of the Charity Commission for Northern Ireland, we have found no other matters that require drawing to your attention.

*Phelan Prescott*

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