

## The Upper Room Cross Community Victory Church

### Registered Charity

For the year ended 31 March 2023

### Independent Examiner's Report to the Trustees of The Upper Room Cross Community Victory Church

We report on the financial statements of the charity for the year ended 31<sup>st</sup> March 2023, which comprise the Statement of Financial Activities, Balance Sheet and related notes, set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is the "Accounting and Reporting by 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 (FRS 102)" (as amended for accounting periods commencing 1 January 2016).

#### Respective responsibilities of trustees and independent examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with section 63 of the Charities Act (Northern Ireland) 2008. The charity's Trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2013 and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 65 of the 2013 Act;
- (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; and
- (iii) state whether particular matters have come to our attention

#### Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b). 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 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 accounts present a 'true and fair' view, and the report is limited to those matters set out in the independent examiner's statement below.

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 63 of the Charities Act
2. That the financial statements do not accord with those accounting records
3. That the financial statements 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.

#### Independent Examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



David McMullan & Co Ltd  
Chartered Accountants

5 December 2023

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