

Independent Examiners Report to the Trustees of St Colmanell's Church of Ireland

We report on the accounts of St Colmanell's Church of Ireland for the year ended 31 December 2023, which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and we are qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

It is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- 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 (Northern Ireland) 2008
- 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. An examination includes a review of the accounting records held 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 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 next statement.

Independent examiner's statement

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

1. Which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the Charities Act 2008
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

Have not been met, or

2. to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Potter Finnegan Limited

Chartered Accountants

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Date: - 08 April 2024