



Bernard Tierney
& Company

Accountants & Consultants

Friends of CBS
Charity No 103372

1 December 2023

To Whom it May concern

I have completed my examination of the accounts to 31 March 2023 and have no concerns in respect of the matters (1) to (4) listed in my report 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.

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Independent examiner's report to the charity trustees of Friends of CBS charity no 103372

I report on the accounts of the Charity for the year ended 31 March 2023

Respective responsibilities of charity 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 my 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 my attention.

Basis of examiner's statement

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.

1. My role is to state whether any material matters have come to my attention giving me cause to believe:
2. That accounting records were not kept as required by section 63 of the Charities Act
3. That the accounts do not accord with those accounting records
4. That the accounts do not comply with the accounting requirements of the Charities Act

That there is further information needed for a proper understanding of the accounts to be reached.

FRIENDS OF CBS CHARITY NO 103372

RECEIPTS AND PAYMENTS

Accounts for the Year ended March 31st 2023

Receipts and Payments Account

Receipts

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Grants				
Admin & General		3,936	3,936	6,000
Donations			-	
Fundraising Income	5,980		5,980	150
Total Receipts	5,980	3,936	9,916	6,150

Payments

Bank Costs				
Governance Costs	47		47	36
Charitable Activity	440		440	133
Fundraising Expenditure	4,758	5,523	10,281	1,976
Payments sub total				
Purchase of Assets	5,245	5,523	10,768	2,145
Total Payments	5,245	5,523	10,768	2,145

Net of receipts /(payments)

	735	-1,587	-852	4,005
Cash funds last year end	3,248	5,780	9,028	
Cash funds this year end	3,983	4,193	8,176	

Statement of Assets and Liabilities Cash Assets

	Unrestricted Funds	Restricted Funds	Total Funds
Ulster Bank Current last period	3,248	5,780	9,028
Ulster Bank Current this period	3,983	4,193	8,176