

## Clanabogan Parish Church

### Independent Examiners' Report to the Trustees of Clanabogan Parish Church for the year ended 31 December 2023

I report on the accounts of Clanabogan Parish Church for the year ended 31 December 2023, which comprise the Statement of Receipts and Payments, Statement of Assets & Liabilities, and the related notes.

#### Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. 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.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- to 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; and
- to state whether particular matters have come to my attention.

#### Basis of Independent Examiners' Report

My 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 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 next statement.

#### Independent Examiners' Statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 63 of the Charities Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met; and
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
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**Name:** Kathryn Mitchell (for Watson & Colhoun)

**Relevant professional qualification:** ACA

**Address:** Unit B15 Omagh Enterprise Centre, Great Northern Road, Omagh, County Tyrone, BT78 5LU

**Date:**