

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF THE PARISH OF
ENNISKILLEN
ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

We report on the accounts of The Parish of Enniskillen, St. Macartin's Cathedral, Enniskillen for the year ended 31 December 2023, which are set out on pages 7 to 18.

Respective responsibilities of the charity trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008, the Charities Act (Northern Ireland) 2013 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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 and that an independent examination is needed. The charity is preparing accrual accounts. 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; and
- 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 (Northern Ireland) 2008 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 (Northern Ireland) 2008.

Our 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.

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 in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with accounting requirements of the Charities Act (Northern Ireland) 2008; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.



HASSARD MCCLEMENTS LIMITED
CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS

32 East Bridge Street
Enniskillen

County Fermanagh

BT74 7BT

Date: 4th March 2024