

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF FRONTIERS IRELAND

We report to the directors on our examination of the financial statements of Frontiers Ireland (the charity) for the year ended 31 March 2023.

Respective responsibilities of trustees and examiner

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, 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; and
- state whether particular matters have come to our attention.

Basis of independent examiners' report

We have examined your charity accounts as required under section 65 of the Charities Act 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. 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 includes 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 respect of the charity as required by section 386 of the Companies Act 2006;
- 2 that the financial statements do not accord with those records;
- 3 that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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;
- 4 that there is further information needed for a proper understanding of the accounts to be reached.

FRONTIERS IRELAND

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE DIRECTORS OF FRONTIERS IRELAND

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland which is one of the listed bodies.

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.

GMcG Lisburn

GMcG LISBURN
Chartered Accountants

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: *11/9/23*.....