

# Independent examiner's report to the charity trustees of 18th Belfast Holy Cross Scout Group

## Independent examiner's report to the charity trustees of 18th Belfast Holy Cross Scout Group

I report on the accounts of the Trust for the year ended 30 August 2023, which are set out on pages 01 to 01.

### 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 Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

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.


My 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my 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, I have found no matters that require drawing to your attention.

Name:  (signed electronically)

Relevant professional qualification or body: N/A

Address: 96 The Brackens, Carnmoney, Newtownabbey, Co Antrim, BT36 6SH

Date: 25/10/2023

## Independent examiner's report to the charity trustees of 18th Belfast Holy Cross Scout Group

Appendix:

Directions for independent examiners Receipts & payments Accruals accounts

*(From Examiners Guidance document CCNI ARR07)*

Direction	Supporting Comment
Direction 1: Examination and accounting thresholds – check whether the charity is eligible to have an independent examination	The charity is not a charitable company and the gross income is £250,000 or less (£32K), therefore receipts and payments accounts are prepared and examination by an independent person is undertaken.
Direction 2: Independence - check for any conflicts of interest that prevent you as the examiner from carrying out your independent examination	
Direction 3: Documentation – record your independent examination	
Direction 4: Understanding the charity – plan your independent examination	
Direction 5: Check that accounting records are kept and not materially misstated	
Direction 6: Check that the charity accounts are consistent with the accounting records	
Direction 7: Check that any identified conflicts of interest and/or related party transactions were properly authorised and appropriately disclosed	
Direction 8: Analytical review – identify items to review and follow up for further information	
Direction 9: Check the form and contents of accounts	
Direction 10: Check the reasonableness of significant estimates, judgements and accounting policies, used in the preparation of accounts N/A	N/A for Receipts & Payments accounts
Direction 11: Compare the trustees' annual report with the accounts for consistency	Section 10 - £6,333 decrease of capital. Stated reasons was cancelled program activity due to Covid19 pushed into this period. Capital over 2 year period is stable.
Direction 12: Write and sign the independent examination report	Page 1.