

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF JUNIOR BELFAST GIANTS ICE HOCKEY CLUB

I report on the accounts of the charity for the year ended 31st August 2023

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 65(9)(b) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination being a qualified Chartered Accountant.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act;
- to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 Examiner's Statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(1) which gives me reasonable cause to believe that in any material respects 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, comply with the accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Michael J Crooks
Falconer Stewart
Independent Examiner**

**248 Upper Newtownards Road
Belfast
BT4 3EU**

Dated 4th July 2024