

THE COURTHOUSE KESH LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE COURTHOUSE KESH LIMITED

We report on the financial statements of the charity for the year ended 31 December 2023 which are set out on pages 8 to 17.

The report is made solely to the charity Trustees, as a body, in accordance with section 65(3) (a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of that Act. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's Trustees (and also the directors of the company for the purpose 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 financial statements under section 65 of the Charities Act (Northern Ireland) 2008:
- Follow the procedure laid down in the general Directors given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- State whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directors given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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 financial statements, and seeking explanations from you as charity Trustees concerning any such matters.

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INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. The accounting records were not kept in accordance with Section 386 of the Companies Act 2006 and Section 63 of the Charities Act (Northern Ireland) 2008;
2. The accounts do not accord with those accounting 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.

INDEPENDENT EXAMINER'S STATEMENT

We have completed our examination and have no concerns in respect of the matter (1) to (4) listed above and in connection to the 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
Co. Fermanagh
BT74 7BT

Date: 24 September 2024