

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MAGHERAFELT INDEPENDENT METHODIST CHURCH, FELLOWSHIP OF INDEPENDENT METHODIST CHURCHES**

I report on the accounts of Magherafelt Independent Methodist Church for the year ended 31 December 2023, which are set out on pages 1 to 7.

**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 Commission for Northern Ireland under section 65 (9)(b) of the Charity 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 independent examination and have no concerns in respect of the matters (2) to (4) listed above, however in respect of matter (1) above and during the course of this examination matters including deficiencies in the accounting records maintained, failures of internal controls and charity governance were identified. These failures resulted in the misappropriation of charitable funds. The matter has been reported to the relevant authorities. In addition, the charity has taken the following actions:

1. Implemented changes to its controls and governance with regard to the operation of bank accounts and the timely preparation of financial statements.
2. Legal action for recovery of the misappropriated monies including interest and costs.

Randal McKinney, McKinney Dawson Accountants, 28 Union Street, Cookstown, BT80 8NN

Date: 8<sup>th</sup> November 2024