

**Middletown Parish Community Hall  
Financial Statements for the year ended 31 December 2023**

**INDEPENDENT EXAMINER'S REPORT  
TO MIDDLETOWN PARISH COMMUNITY HALL**

**REPORT TO THE COMMITTEE OF MIDDLETOWN PARISH COMMUNITY  
HALL ON ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 SET OUT  
ON PAGES 4 TO 5**

**Respective responsibilities of Committee and Examiner**

The Committee is responsible for the preparation of the accounts. The Committee considers that an audit is not required for this year and that an independent examination is needed. It is my responsibility to: -

- examine the accounts,
- to follow the procedures laid down in the general Directions given by the Charity Commission, and
- to 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 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.

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.

.....*Stephen M. O'Neill*.....

**Stephen McDonald  
McDonald O'Neill & Co.  
Chartered Accountants  
5 Union Buildings, Union Place  
Union Place  
Dungannon  
BT70 1DL**

Date.....*21 October 2024*.....