

1 Malone Gardens
BELFAST
BT17 9RX

28 November 2024

Mr T Kelly
Chairman
St James' Community Farm
60 Rodney Parade
BELFAST
BT12 6EE

Dear Sir,

Ref: Independent Examiners Report to the Trustees of St James' Community Farm

I report on the accounts of St James' Community Farm for the year ended 31/3/2024 as prepared by the trustees and attached below.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this under section 65(2) of the Charities Act (NI) 2008 (the Charities (Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under s65 of the Charities Act (NI) 2008
- To follow the procedures laid down in the general Directions given by the Charity Commission for NI under section 65(9) (b) of the Charities Act; and
- To state whether particular matters have come to my attention.

My examination was carried out in accordance with the general directions given by the Charity Commission for NI.

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.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 and Section 44(1) (b) of the 2005 Act and Regulation 9 of the 2006 Regulations.

have been met.

I trust you will find this report satisfactory.

Yours faithfully,

Sean McCarthy
1 Malone Gardens
BELFAST
BT17 9RX
28/11/24