

Independent examiner's report to the charity trustees of 'Progress Through Scuba Diving' (PTSD Scuba) For Accounting year 1 June 2022 to 31 May 2023

I report on the accounts of the Trust for the year ended 31 May 2023, which are set out on pages 1-8 supplied PDF document pages 1-8 (PTSD HMRC Tax Return -23-23) and PTSD Scuba Ulster Bank Statement for the period 1st June 2022 to 31 May 2023. As supplied to me by the trustees.

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 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. 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 presents a 'true and fair view' and the report is limited to those matters set out in the next statement. 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.

Name: Boyd Ireland



Relevant professional qualification or body: Independent Examiner

Address: 32-34 Main Street Greyabbey Newtownards Co Down BT22 2NG

Date: 11 February 2024