



# Donaldson & Thompson

Chartered Accountants & Registered Auditors

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*Our Ref:* 5004X/AKS

*Your Ref:*

*Date:* 25<sup>th</sup> July 2024

The Trustees  
NI Kingdom Connections  
24 Tullymore Dale  
Broughshane  
Ballymena  
BT43 7TD

Dear Sirs

We are pleased to accept appointment as the independent examiner for your charity and we are writing to set out the basis on which we are engaged.

We are bound by our professional Institute's Code of Ethics and accept instructions to act for you on the basis that we will act in accordance with that Code.

## 1. RESPECTIVE RESPONSIBILITIES

1.1 As trustees of the charity, you are responsible for the maintenance of proper accounting records and an appropriate system of internal control for the charity. You are also responsible for ensuring the preparation of a Trustees' Report and financial statements which give a true and fair view and comply with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), and the Statement of Recommended Practice: Charities SORP (FRS 102), *Charity Reporting and Accounting*, issued by the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator. You are also required to ensure that the annual report for each financial year complies in its form and content with regulations made under the Charities Act (Northern Ireland) 2008.

You are responsible for keeping proper accounting records to ensure that the accounts comply with the Charities Act (Northern Ireland) 2008. You are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

1.2 You are also responsible for determining whether, in respect of the year, the charity meets the conditions for exemption from an audit of the accounts set out in the Charities Act (Northern Ireland) 2008, namely;

- (a) the charity's gross income for the financial period is not more than £500,000; and
- (b) the charity is not part of a group which does not meet the audit exemption criteria; and
- (c) there is no audit requirement in the governing document.

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- 1.3 If, in respect of the year, the charity satisfies the criteria above, the availability of the exemption from an audit of the accounts is conditional upon your causing an independent examiner's report to be prepared in respect of the accounts in accordance with the Charities Act (Northern Ireland) 2008. You are responsible for deciding whether the report shall be made and for appointing us as independent examiners to report to the trustees of the charity.
- 1.4 We shall plan our work on the basis that an independent examination is required for the year, unless you inform us in writing that the charity requires an audit of the accounts.
- 1.5 Should you instruct us to carry out an audit, then that assignment will be undertaken under the terms of a new letter of engagement to be issued at that time.
- 1.6 As independent examiners, we have statutory responsibility to report to the trustees of the charity whether in our opinion there is reasonable cause to believe that in any material respect;
  - (a) accounting records have not been kept by the charity in accordance with Section 63 of the Charities Act (Northern Ireland) 2008;
  - (b) the accounts do not agree with those accounting records;
  - (c) the accounts do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008.

We are also required to report any of the following matters which become apparent during the course of our examination:

- (a) whether there has been any material expenditure or action which appears not to be in accordance with the trusts of the charity;
  - (b) whether any information or explanation to which we are entitled under Regulation 26 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 has not been provided to us; and
  - (c) whether any information in the Trustees' Report is inconsistent in any material respect with the financial statements.
- 1.7 Should our work indicate that the charity is not entitled to exemption from an audit of the accounts we will inform you of this. In such circumstances, we will not issue any report and will either withdraw from the engagement to prepare an independent examiners' report or return the accounts to you for audit if required. In these circumstances, if appropriate, we will discuss with you the need to appoint us as auditors.
  - 1.8 Our work will be carried out in accordance with the procedures laid down in the "Directions and Guidance Notes for the Carrying out of an Independent Examination" issued by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008.

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It will consist of comparing the accounts with the accounting records kept by the charity and making such limited enquiries of the trustees and staff of the charity as we may consider necessary for the purpose of our report. We shall also review the Trustees' Report and will require sight of all documents or statements which are to be issued with the financial statements.

Our independent examination is not designed to identify all significant weaknesses in the charity's systems but, if such weaknesses come to our notice during the course of our examination which we think should be brought to your attention, we shall report them to you.

- 1.9 As part of our normal procedures, we may request you to provide written confirmation of any information or explanations given by you orally during the course of our work.

We have statutory duty to report to the Charity Commission for Northern Ireland under section 67 of the Charities Act (Northern Ireland) 2008 such matters (concerning the activities or affairs of the charity or any connected institution or body corporate) of which we become aware during the course of our examination which are (or are likely to be) of material significance to the Charity Commission for Northern Ireland in the course of the exercise of their powers of inquiry into, or acting in protection of, charities.

- 1.10 Our engagement with the charity as independent examiners is a statutory responsibility and is distinct, and entirely separate, from any obligations or responsibilities arising out of the contractual arrangements agreed between us under which we are to provide other professional services.

## **2. ACCOUNTING**

We confirm that we will prepare the charity's accounts for your consideration. For this purpose, it is understood that the charity's own staff will deal with all routine items concerning day to day operations and the recording of all transactions in the charity's books; in particular, they will:

1. Maintain the accounting records of cash and bank receipts and payments, reconcile the balances with bank statements and agree all cash floats and balances in hand at regular intervals.
2. Deal with PAYE deductions from salaries and wages, monthly payments and periodical returns to HMRC, forms to be issued to employees, auto-enrolment, etc.

We shall, of course, be pleased to advise or assist in regard to any problems concerning the charity's taxation position, which may arise from time to time.

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**3. OTHER**

A schedule of our Standard Terms of Business and Data privacy notices are available on our website. If you prefer to receive paper or electronic copies, please let us know and we will arrange for these to be posted or emailed to you.

We trust that this letter will be clear and helpful to you but if there are any aspects on which you would like to have further information or discussion please do not hesitate to let us know. If you agree that the foregoing correctly sets out the arrangements agreed between us, please sign and then return this letter to us.

Yours faithfully

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Donaldson & Thompson

I have read and confirm the contents of this letter.

Signed on behalf of NI Kingdom Connections:

Signed: -----

Print name: -----

Date: -----