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Warrenpoint Men's Shed

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF WARRENPOINT MEN'S SHED

I have examined the financial statements of the organisation for the financial year ended 31 December 2023 which comprise the Receipts and Payments Account, the Statement of Assets and Liabilities and related notes.

This report is made solely to the organisation's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the organisation and its members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The organisation's trustees are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008. The organisation's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

- Examine the financial statements under section 65 of the Charities Act
- Follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65 (9)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements 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. An examination includes a review of the accounting records kept by the organisation and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 statement below.

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

- 1) accounting records were not kept in accordance with Section 63 of the Charities Act
- 2) the financial statements do not accord with those accounting records
- 3) that the accounts do not comply with the accounting requirements of the Charities Act
- 4) there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

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