

INDEPENDENT EXAMINER'S - (KEVIN CORR) - REPORT TO THE TRUSTEES OF

THE CAT SUPPORT GROUP (NI) –

CHARITY REGISTRATION NUMBER: - NIC 100721

Please find below an Independent Examiner's Report based on the Accounts of the **CAT SUPPORT GROUP** (CSG) (NI) for the period **1st January 2023 to 31st December 2023.**

Respective responsibilities of Trustees and independent examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under Part 8 Section 65(3) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is thereby required by company law to prepare accrued accounts. Therefore, as I am independent and have the requisite ability and experience to undertake a competent examination as a qualified accountant of the CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTANCY (**CIPFA**), please read my findings below.

Having satisfied myself that the charity is **not** subject to audit under company law as it's annual income does not exceed £500,000 but is eligible for an independent examination, it is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- To follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- To state whether matters of 'material significance' have come to my attention.

Basis of independent examiner's report

In respect of the Accounting Period 1st January 2023 to 31st December 2023, I undertook my independent examination during August 2024.

It is accepted that for 2023 our society had returned to a 'pre-pandemic' normality with only very limited individuals and groups still reluctant to fully engage in all aspects of life.

Therefore, I have carried out the audit by referencing the guidance issued in May of 2020 (by The Charity Commission for Northern Ireland – in conjunction with the UK Charity

Regulators) to Independent Examiners against the backdrop of the Covid 19 Pandemic or a national emergency. The guidance raised concerns regarding:

- (i) Impact of COVID-19 restrictions on access to records
- (ii) Access to those in management and control of the charity
- (iii) Risk factors
- (iv) Sign off and filing of accounts

I can reassure the Trustees that, after taking the above guidance in to account, I have no concerns to raise. I had full access to all financial records, liaised with the Treasurer regarding these records, when necessary, that the risk factors outlined were not applicable to the 2023 financial period and that I was able to conduct my examination in the usual way.

The examination was carried out in accordance with the '12 General Directions' laid down by the Charity Commission for Northern Ireland. As in prior years, particular emphasis was directed towards General Direction No.8 – Analytical Review and in this regard, the supporting information provided by Ms Sandra Johnstone and her Report as Honorary Treasurer was especially helpful. Such an examination includes a review of the accounting records kept by the CSG 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. Please be aware that the procedures carried out in this independent examination **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.

Independent examiner's statement

In connection with my independent examination of the CSG, I am, once again, pleased to report that **no** matter of concern or significance has come to my attention:

- (1) which gives me reasonable cause to believe, that in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act and
 - to prepare accounts which accord with accounting records, comply with the accounting requirement of the Companies Act 2006, section 44(1)(a) of the

2005 Act and Regulation 8 of the 2006 Accounts Regulations and

- Which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

In previous financial periods it had been unfortunate to observe that the Covid 19 Pandemic had curtailed the fund-raising activities and social events of the Cats Support Group. Once again, it was heartening to see from the Treasurers Report and the accounts that many of the restricted events in previous years which were reinstated in 2022 have continued in 2023. These fundraising events are a crucial social aspect of promoting the work of the Group but are also important against the backdrop of reducing financial reserves referenced by the Treasurer in her Annual Report.

I wish to record, once again, that it is my sincere wish that the 'Cats Support Group' continues to enjoy success and growth in all its charitable and animal loving work.

A handwritten signature in dark ink, appearing to read 'Kevin Corr', with a stylized flourish at the end.

Kevin Corr CPFA, MSc, BSc

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20th August 2024