

**INDEPENDENT EXAMINER' REPORT
TO THE TRUSTEES OF IRISH CONGREGATIONAL ORPHAN SOCIETY
CHARITY REGISTRATION NUMBER NIC 101719**

FOR THE YEAR ENDED 31 JANUARY 2019

I report on the accounts of the charity for the year ended 31 January 2019

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts under sect 63 of the Charities Act (Northern Ireland) 2008. The trustees consider that an audit is not required for this year and that an independent examination is required.

It is my responsibility under Section 65(3) (a) of the Act to:-

- i examine the accounts
- ii state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given in SORP by Charities. 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 any 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.

INDEPENDENT EXAMINER'S STATEMENT

in connection with my examination, no matter 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 63 of The Act and to prepare accounts which accord with the accounting records have not been met or
- 2 which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Edward McAuley
Accountant (retired)
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Portstewart
BT55 7FU

.26 February 2019