

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE IRISH  
CONGREGATIONAL ORPHAN SOCIETY  
CHARITY REGISTRATION NUMBER NIC101719**

FOR THE YEAR ENDED 31ST JANUARY 2024

**RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation the accounts under Section 63 of the Charities Act(NI) 2008. The trustees consider that given the low annual income, an audit is not required for the year 2023/4 under Section 65(2) of the Charities Act (NI) 2008 and that an independent examination would be sufficient.

It is my responsibility under Section 65 of the Charities Act(NI) 2008 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 the Charities SORP. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented by 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 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'.

This 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 which

- i gives me reasonable cause to believe that, in any 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
- ii in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

In addition, I agree the consistency of the accounts with the trustee's annual report.

Edward McAuley  
Accountant (retired)  
209 Mountsandel Road  
Coleraine  
BT52 1TB

14th June 2024