

THE INSTITUTE OF THE BROTHERS OF THE CHRISTIAN SCHOOLS (IN NORTHERN IRELAND) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF THE INSTITUTE OF THE BROTHERS OF THE CHRISTIAN SCHOOLS (IN NORTHERN IRELAND) LIMITED

I report to the Directors on my examination of the financial statements of The Institute of the Brothers of the Christian Schools (in Northern Ireland) Limited (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees (and also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts 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.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with methods and principles of Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in UK and Republic of Ireland
4. That there is further information needed for a proper understanding of accounts to be reached.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Ronan O'Brian FCA
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Dated: 19 September 2025