

Independent Examiner's Report to the Charity Trustees of North Belfast Historical Society

I report on the accounts of the North Belfast Historical Society for the year ended 30TH April 2024, which are set out on the following page.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission 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 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 63 of the Charities Act;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of the Charities Act; and/or
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination, and I have found matters of concern in respect of areas (1) to (3) listed above.

Income received from subscribers' and visitors' fees and contributions towards an annual dinner was retained unbanked. It appears that expenditure on hall hire fees, speakers' fees, photocopying costs, the cost of the annual dinner and insurance was made from retained unbanked cash, but full records have not been kept and it is not possible to track these payments.

The accounts prepared for your charity have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice. Unrestricted, restricted and endowment funds have not been identified but I am satisfied that the charity only holds

unrestricted funds. Comparative figures for the previous year have not been provided but records are available. A statement of assets and liabilities has not been prepared but I am satisfied that the charity's only asset is the balance in its bank account and any cash at hand.

The charity's bank account was frozen due to inactivity, but I am satisfied that a new bank account is operational from April 2025 and all income is being lodged and proper records are being maintained for all income and expenditure.

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

Ashlee McCune

Ashlee McCune

Honorary Treasurer of the Parish of St Peter and St James, Belfast

761B Antrim Road, Belfast, BT15 4EN

11th June 2025