

**CITY OF BELFAST LOYAL ORANGE WIDOWS FUND
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITY OF
BELFAST LOYAL ORANGE WIDOWS FUND
YEAR ENDED 31.12.2018**

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. It is my responsibility to state, on the basis of my examination, whether any particular matters have come to my attention.

Basis of Independent Examiners Statement

My Examination includes a review and comparison of accounting records presented within these statements. The procedures undertaken do not provide all the evidence required within an audit and as such no audit opinion on whether the accounts present a "true and fair view" will be presented.

Independent Examiners Statement

Within my examination no matters have been brought to my attention and as such I am satisfied that:

- Proper books of account are kept in accordance with section 27 of the Charities Act (Northern Ireland) 1964; and
- Accounts are prepared which agree with the books of account and comply with the accounting requirements of the act.

**A Bowman ACA Ba(Hons)
1 Weavers Meadow
Lurgan Road
Banbridge**

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**CITY OF BELFAST LOYAL ORANGE WIDOWS FUND
TRUSTEES ANNUAL REPORT
YEAR ENDED 31.12.2018**

Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and policies and principles in the charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 1964. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Aaron Bowman ACA Ba(Hons)
1 Weavers Meadow
Lurgan Road
Banbridge
Co Down

Signed on behalf of the trustees

S McAlister
Treasurer

