

RAOB Grand Lodge of Northern Ireland Charitable Trust
Independent examiner's report for the year ended 31st December 2017



Independent Examiner's report to the Trustees of RAOB Grand Lodge of Northern Ireland Charitable Trust

We report on the financial statements of the charity for the year ended 31st December 2017 which are set out on pages 5 to 11.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

This report is made to the Trustees of the charity, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Trustees of the charity that we have done so, and state any matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the Trustees of the Charity, for our work or for this report.

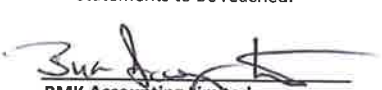
Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with the Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


BMK Accounting Limited
Chartered Accountants

30th October 2018