

THE SPIRIT OF PAUL MCGIRR
A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE SPIRIT OF PAUL MCGIRR

I report to the Trustees on my examination of the financial statements of The Spirit of Paul McGirr (the Charity) for the year ended 31 August 2023.

Responsibilities and basis of report

The trustees, who are also the directors of The Spirit of Paul McGirr for the purposes of company law, 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:

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

Basis of independent examiner's statement

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. The 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 us 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 the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's qualified statement

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and I believe that attention should be drawn to the following matters.

I have identified matters of concern that give me reasonable cause to believe that the accounts prepared for the company are not fully compliant with the accounting requirements of section 396 of Companies Act 2006 and have not been prepared fully in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

The Trustees have prepared a Statement of Financial Activities incorporating an income and expenditure account. However sufficient records have not been maintained. It was difficult to allocate opening funds with certainty between restricted and unrestricted funds and this also impacted the financial statements for the year ended 31 August 2023. All funds have been treated as unrestricted.

Whilst the charity operates a current bank account, we understand that the bank will not permit the trustees to transfer funds abroad to help finance the building of a school in Zambia. This means that monies have been transferred directly to the bank accounts of trustees and a business of one of the trustees. The trustees have then transferred the funds abroad. During the year £79,374 was transferred from the charity's bank account to trustee bank accounts. Given exchange rate differences it has been difficult to tie up payments exactly from the charity bank account (via the trustees' bank accounts) to the bank account in Zambia.

In addition, one of the trustees and a former trustee advanced some of their own funds to the charity. At the year end £11,771 was owed to a former trustee.

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
TO THE TRUSTEES OF THE SPIRIT OF PAUL MCGIRR

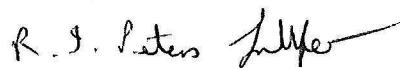
Records of income and expenditure have been maintained for examination but these are incomplete. The charity has recorded income from donors totalling £54,410 but limited documentation has been retained to confirm origin.

Whilst the accounts have been prepared on the going concern basis, at 31 August 2023 the charity's total funds were overdrawn by £600, all of which were unrestricted.

The charity was reliant on financial support from a former trustee. The outstanding balance due to them at 31 August 2023 was £11,771.

The trustees are content that this situation is temporary and have prepared the accounts on a going concern basis.

I confirm that there are no other matters to bring to your attention.



Dr R I Peters Gallagher OBE FCA
for and on behalf on Moore (N.I.) LLP
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Dated: 30 October 2025