

Independent Examiner's Report to the Trustees of Boring Wells

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023 which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

As the charity's 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 (NI) 2008:
- 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; 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 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 statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above. In connection with following Direction 1 of the Directions of the Charity Commission for Northern Ireland, I draw your attention Note 17 of the accounts which explains that the charity's Memorandum and Articles are in the process of being reviewed and amended and once finalised will not contain an audit requirement. Whilst the current Articles contain such a requirement, a resolution dated 26 July 2020 was passed to remove it, and the members have not required an audit for the year in question.

I have found no other matters that require drawing to your attention.

Grace Taggart FCA

  
CG Taggart Accountancy Services, Chartered Accountants and Registered Auditors

17 Cypress Crescent, Donaghadee, Co Down, BT21 0QG

15 September 2024