

Independent Examiner's Report to the Trustees of Rathfriland Historical Society

Registered Charity Number NIC 102927

I report on the Receipts and Payments Account and the Investment Account for the year ended 30th June 2025

Respective responsibilities of charity trustees and independent examiner.

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008 – [the Charities Act]

It is the independent examiner's responsibility to

- examine the accounts as provided for in Section 65 (2) of the Charities Act
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland [CCNI] as provided for in Section 65 (9)(b) of the Charities Act
- state whether particular matters have come to my attention .

Basis of Independent Examiner's Report

I have examined the Receipts and Payments Account [the Accounts] for the year ended 30th June 2025 as required under Section 65 (2) of the Charities Act and my examination was carried out in accordance with the General Directions given by the CCNI.

My examination included a review of the accounting records kept by you and these were compared with the Receipts and Payments Account. It also included consideration of any unusual items or disclosures in the Account and where necessary seeking explanations from you 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
4. That there is further information needed for a proper understanding of the Accounts to be reached

Independent Examiner's Statement

I have not completed an audit but have completed my examination and have no concerns in respect of the matters (1.) to (4.) listed above and, in connection with following the General Directions of the CCNI, I have found no matters that require drawing to your attention.



Fred McCauley

Watch Commander
NIFRS, Rathfriland Station
27th August 2025