

**Independent Examiner's Report to the Charity Trustees of
The Parish of Kilwaughter and Cairncastle with All Saints, Craigyhill.
NIC 103581**

I report on the accounts of the above Trust for the year ended 31st December 2022, as detailed on pages 1 and 2 of Accounts documents.

Respective responsibilities of charity trustees and examiner:

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under 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 your charity accounts as stipulated above.

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 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 qualified statement:

On my appointment as Independent Examiner the Chair of the Trustees informed me of discrepancies identified on accounts for year ending 31st December 2022 issued to the Trustees in January 2023.

The Charity Commission for Northern Ireland was informed; CCNI number ENQ/23/1891 details the concerns raised.

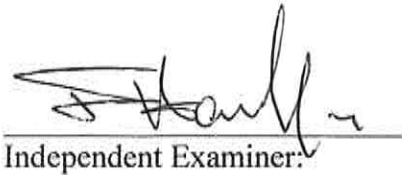
The PSNI were also informed and the resulting investigation concluded that no action was necessary.

An exhaustive examination/audit of the financial control system and procedures used by the Charity by suitably qualified personnel found that the specialised software used to generate the accounts had become contaminated, and attempted corrective action taken had further contaminated the software beyond repair.

Working from source documents (Freewill Offering envelopes, Church collection records, invoices etc.) new and accurate accounts were compiled and accepted by the Trustees on 13th March 2024 and it on these accounts that I report.

I note funds unaccounted to the value of £583.60 on the General Account, which remains unexplained.

I have completed my examination and other than the above I have no concerns in respect of the matters (1) to (4) listed on page 1, and I have found no other matters that require drawing to your attention.



Independent Examiner:

13/3/24
Date:

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