

**Independent examiner's report to the charity trustees of Carrickfergus  
Literary & Scientific Society (Union Hall) Trust Fund**

I report on the accounts of the charity for the year ended 5 April 2023, which are set out on the attached pages labeled Section A and Section B.

**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. The charity's trustees consider that an audit is not required for this year and that an independent examination is needed.

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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of 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. 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 accounts present a "true and fair" view, and the report is limited to those matters set out in the statement below.

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 as required by 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 report to the charity trustees of Carrickfergus Literary & Scientific Society (Union Hall) Trust Fund (continued)**

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of any of the matters (1) to (3) listed above.

However, in respect of matter (4) above I note that the unrestricted income funds are in deficit as at 5 April 2023 and I note the reasons for this and the action taken to remedy this situation as set out on pages 5 to 7 of the Trustees' Report. I consider that all information needed for a proper understanding of the accounts has been adequately disclosed.

In connection with following the Directions of the Charity Commission for Northern Ireland, I have found no other matters that require drawing to your attention.

*Karen McIlhatton*

**Karen McIlhatton FCA  
Chartered Accountant  
Chartered Accountants Ireland**

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**Date: 8<sup>th</sup> January 2024**