

**Independent examiner's report to the charity trustees of  
1<sup>st</sup> Newry (Earl Kilmorey) Scout Group — Charity number 103883 (the "charity")**

I report on the accounts of the above Group for the year ended 31 March 2025.

**Respective responsibilities of the charity Trustees and 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 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 Charities 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 the charity accounts as required under section 65 of the Charities Act. 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 disclosure in the accounts, and seeking explanations from the charity Trustees concerning any such matters.

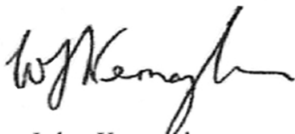
The procedures undertaken do not provide all the evidence that would be required for an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

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; and
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 and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to the attention of the Trustees.



Name: John Kernaghan

Address: 40 Cloghanramer Road, Newry, BT34 1QG

Date: 23rd September 2025