

**Independent examiner's
report on the accounts**

Report to the Trustees of

Ballymena Sea Cadets

On accounts for the year ended

31 March 2023

Sea Cadet Unit No.

Set out on pages

Charity No.

103992

Respective responsibilities of trustees and examiner

The Charity trustees consider that an audit is not required for this year Under 65 (2) of the Charities (NI) Act 2008 [As Introduced] (the Act) but have elected to have an independent examination carried out.

It is my responsibility to

- Examine the accounts (under section 65 of the Act [As Introduced])
- To follow the procedure laid down in the General Directions given by the Charity Commission (under section 65(9)(b) of the Act [As Introduced])
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

In the current absence of official Directions from the Charities Commission NI my examination was carried out in accordance with The Charity Commission guidance 'Independent Examination of Charities Accounts: Examiners Guide'. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention (other than that disclosed below *) **please delete the words in brackets if they do not apply.*

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 63 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: J BALMER

Name: JOHN BALMER

Address: 37 SANDRINGHAM COURT
CARRICKFERGUS

Relevant professional qualifications(s) or body:

FCA

Disclosure Section

Give brief details of any items that the examiner wishes to disclose.

Only Complete if the examiner needs to highlight material problems

N/A