

**Independent Examiner's Report to the charity trustees of  
Light to the World Ministries**

I report on the accounts of the Light to the World Ministries for the period from 1<sup>st</sup> January 2018 to 28<sup>th</sup> February 2018 which the Charity ceased trading temporarily,  
Which are set out on pages 01 to 05.

**Respective responsibilities of the charity trustees and examiner.**

As the charity's trustee 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 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.

My examination included a review of the accounting records kept by the charity and 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 accountings records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with these 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.