

## **Financial review**

The net income for the year is detailed in X1 and X2. The surplus for the year will be added to capital reserves brought forward.

## **Trustees' responsibilities**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.

They are responsible for keeping proper accounting records that disclose, with reasonable accuracy at all times, the financial position of the charity and enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The accounts have been prepared on an Income and Expenditure basis.

Signed by order of the Committee on their behalf

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Diane Greenwood Treasurer

Dated 1 October 2024

## **Independent examiner's report to the charity's Trustees**

I report on the accounts of the Friends of Antrim Castle Gardens for the year ended 31 August 2024, which are set out on pages X1 and X2.

## **Respective responsibilities of charity's Trustees and examiner**

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

It is the independent examiner's 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 disclosed or identified

## **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 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's 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 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 your attention.

Name: Ian Lindsay retired Chartered Accountant

Address: 5 Marmont Park, Belfast, BT4 2GR. Date: 1 October 2024