

The Clive West Memorial Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Clive West Memorial Trust

Year ended 31 May 2025

I report to the trustees on my examination of the financial statements of The Clive West Memorial Trust ('the charitable company') for the year ended 31 May 2025, which comprise the Statement of financial activities (including income and expenditure account), Statement of financial position and notes to the financial statements.

Respective responsibilities of charity trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, 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 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. 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.

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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's qualified statement

I have completed my examination and I have identified a matter of concern in my report because I have concerns in respect of area (4) above as this requirement has not been fully met.

The accounts disclose the payment of a material grant of £500 to Rev. T. Johnston, who is a trustee of the charity. The charity trustees explained that the grant was made to support the Rev. Johnston to defer the costs of attendance at the GAFCON council in Plano, Texas, in March 2025. However, the charity trustees were unable to substantiate that the Rev. Johnston did not participate in the board's discussion on the matter, that there was an open application process, and, furthermore, the decision was not minuted. A concern exists that the grant may represent a trustee benefit.

I have no concerns in respect of any of the matters (1), (2) and (3) listed above and, in connection with

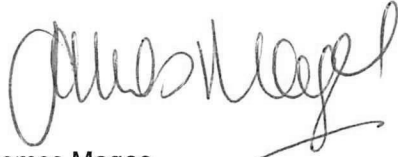
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Independent Examiner's Report to the Trustees of The Clive West Memorial Trust *(continued)*

Year ended 31 May 2025

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



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Date

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