

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of Coleraine & District Samaritans

We report on the accounts of the charity for the year ended 31st March 2024 which are set out on pages 1 to 20.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of Coleraine & District Samaritans for the purposes of company law) are responsible for the preparation of the accounts under section 63 of the Charities Act (Northern Ireland) 2008. The charity's committee consider that an audit is not required for this year and that an independent examination is needed.

It is our 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 our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 such matters.

The procedures undertaken do not provide all the evidence that would be required in 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 statement below.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention



David McMullan & Co Ltd
Chartered Accountants
1 Ballykenver Road
Stranocum
Ballymoney
Co Antrim
BT53 8PZ

27th August 2024