

## **Independent examiner's report to the trustees of Ballymacash Playgroup**

I report on the accounts of the Trust for the year ended 31 July 2023, which are set out on pages 1.

### **Respective responsibilities of trustees and examiner:**

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

The charity is preparing income and expenditure accounts.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- 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 (Northern Ireland) 2008
- 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 a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any 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 next statement.

My role, as the independent examiner, is to state whether any material matters have come to my attention which gives me reasonable cause to believe:

- (1) the accounting records were not kept in accordance with section 63 of the Charities Act 2008.
- (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 matters (1) to (4) listed above and, in connection with the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Jennifer Carvill  
29 Drumard Drive  
Lisburn  
BT28 2HY

19<sup>th</sup> November 2023