

MCDONALD CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MCDONALD CENTRE

I report to the trustees on my examination of the financial statements of McDonald Centre (the Charitable company) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the Charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charities 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 financial statements 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 any unusual items or disclosures in the financial statements, 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 396 of the Companies Act 2006;
- 2 That the financial statements do not accord with those accounting records;
- 3 That the financial statements 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 financial statements 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 financial statements 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.

Duncan Graham

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Duncan Graham FCA

for and on behalf of Johnston Kennedy DFK

Chartered Accountants

10 Pilots View

Heron Road

Belfast

BT3 9LE

Date: 18 December 2025