## **INDEPENDENT EXAMINER'S REPORT**

## PART 1

# Independent examiner's report to the charity trustees of Isle of Man charity number

I hereby report on the accounts of ("the charity") for the accounting year ended

set out in the attached pages 1 to

### Respective responsibilities of charity trustees and examiner

The charity trustees are responsible for the preparation of the accounts for the charity. The charity trustees consider that none of the circumstances in which an audit would be required of the charity's accounts apply in relation to this accounting year and that an independent examination is appropriate.

It is my responsibility to:

- · examine the accounts; and
- state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out taking into consideration general guidance given by the Attorney General and the provisions of the Charities Registration and Regulation Act 2019 ("the Act") and the Charities Regulations 2020 ("the Regulations").

An examination includes 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 the seeking of 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 I do not express an audit opinion on the accounts.

#### **Independent examiner's statement**

- 1. In connection with my examination, I have reasonable cause to believe that (other than in relation to those matters disclosed in Part 2 below)<sup>1</sup>:-
  - (1) in all material respects the requirements:
    - (a) to keep accounting records in accordance with section 46 of the Act and the Regulations;
    - (b) to prepare accounts in accordance with Part 6 of the Act and the Regulations;

have been met; and

- (2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- 2. (Other than as disclosed in Part 2 below,)<sup>1</sup> None of the following matters have become apparent to me during the course of my examination:-
  - (1) any material expenditure or action which appears not to be in accordance with the trusts of the charity;
  - (2) any failure to be provided with information and explanation by any past or present trustee, officer or employee that is considered necessary for the examination; and
  - (3) in the case of accruals accounts any material inconsistency between the accounts and the charity's annual report.

 $<sup>^{\</sup>rm 1}$  Delete/cross out the words in the brackets if they do not apply

# PART 2

# **DISCLOSURES**

1.	The requirements to keep accounting records in accordance with section 46 of the Act and the Regulations and to prepare accounts in accordance with Part 6 of the Act and the Regulations have no been met as follows:  Give here brief details OR indicate N/A	
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2.	In the course of my examination the following material matters have come to my attention to w my opinion, attention should be drawn in order to enable a proper understanding of the account reached:	
	Give here brief details OR in	dicate N/A
3.	The following matter(s) referred to in paragraph 2 of Part 1 have become apparent to me during the	
	course of my examination:  Give here brief details OR indicate N/A	
Signature:		
Name <sup>2</sup> :		

Address:

Date:

Basis on which qualified to carry out an examination of this charity's accounts<sup>3</sup>:

<sup>&</sup>lt;sup>2</sup> Forename(s) and surname <sup>3</sup> See section 27(3) of the Act:

If an accountant, give the body of which you are a member;
If approved by the Attorney General, state this with date of approval; or
If holding a qualification listed in the Schedule to the Regulations, give the qualification.