

Report of the Independent Examiner to The Committee of the Free Church Choirs (National)

I report on the financial statements of the Committee for the period ended 31st January 2024, which are set out on the attached accounts.

Respective responsibilities of the Committee and the Independent Examiner

As members of the Committee you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.144 (2) of the Charities Act 2011 (the Act), do not apply and that an independent examination is needed.

It is my responsibility to:

- - Examine the accounts under section 145 of the Act;
- - To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- - To state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under s.43 (7)(b) of the Act and to be found in the Church Guidance, 2006 edition. An examination includes a review of the accounting records kept by the Management Committee and a comparison of these accounts presented with those records. It also includes consideration of any unusual items or disclosure 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 I do not express an Audit opinion on the view given by the accounts.

Independent Examiner's statement

In my opinion the financial statements give a true and fair view of the organisation's state of affairs as at the 31st December 2019 and its incoming resources and application of resources in the year then ended.

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect, the requirements:
 - To keep accounting records in accordance with s.130 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations, have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Peter Green
34 North Twelfth Street
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14th September 2025

