Friog & Fairbourne Village Hall

Independent Examiner's Report to the Management Committee of Friog & Fairbourne Village Hall

I report on the accounts of the Trust for the year ended 31 March 2026, which are set out on pages 1 to 2.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and an independent examination is not required under section 145(1) of the Act. However, the trustees have chosen to have an independent examination performed in accordance with section 145(1) of the Act.

It is my responsibility to

- examine the accounts in accordance with section 145 of the 2011 Act;
- to follow the procedures specified in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 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.

Independent examiner's statement

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 section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act 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.

Mr Daniel Witchell CTA FCCA BA (Hons)
Davies Lewis Baker
Chartered Certified Accountants
Maesteg, High Street, Tywyn, Gwynedd, LL36 9AD

Date: 9th September 2026