

KILCREGGAN HOMES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

PERIOD ENDED 31 MARCH 2024

We have audited the financial statements of Kilcreggan Homes Ltd for the year ended 31 March 2024 which comprises the Statement of Financial Activities incorporating the Income and Expenditure Account, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the organisation's members, as a body, in accordance with Section 65(2) of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the organisation's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE BOARD OF DIRECTORS AND THE AUDITOR

As explained more fully in the Board of Directors Responsibilities Statement, the charity's Board of Directors is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and the Statement of Recommended Practice: Accounting and Reporting by charities (Charities SORP), and for being satisfied that they give a true and fair view.

It is our responsibility to audit and express an opinion on the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with applicable law. We also report to you if, in our opinion, the report of the Board of Directors is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Board of Directors' remuneration and transactions with the charity is not disclosed.

We read the report of the Board of Directors and consider the implications for our report if we become aware of any apparent misstatements within it.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. This includes an assessment of: whether accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Board of Directors; and the overall presentation of the financial statements. In addition, we read all financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

KILCREGGAN HOMES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (continued)

PERIOD ENDED 31 MARCH 2024

OPINION

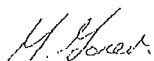
In our opinion the financial statements:

- give a true and fair view, in accordance with UK Generally Accepted Accounting Practice and the Statement of Recommended Practice: Accounting and Reporting by charities (Charities SORP), of the state of the charity's affairs at 31 March 2024 and of the surplus of the charity for the period then ended;
- have been properly prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008; and
- the information given in the Report of the Board of Directors is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- a satisfactory system of control over transactions has not been maintained; or
- the company has not kept proper accounting records; or
- the financial statements are not in agreement with the books of account; or
- we have not received all the information and explanations we need for our audit.



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Michael P Toner FCA
(Senior Statutory Auditor)
Toner McDowell
Chartered Accountants
& Registered Auditor