

The Trustees
Northern Ireland Environment Link
89 Loopland Drive
Belfast
BT6 9DW

16th November 2023

Dear Sirs

In accordance with our normal practice we are writing to draw your attention to various matters which arose during the course of our audit of the charity's accounts for the year ended 31st March 2023.

1. We have no comments to make concerning the qualitative aspects of the charity's accounting practices and financial reporting.
2. We did not encounter any significant difficulties during the audit and there are no significant findings from the audit to draw to your attention.
3. A draft of our proposed letter of representation is attached. We draw your attention to the paragraphs concerning related party transactions and your specific representations to us as detailed in paragraph 14. In all other respects this letter is routine.
4. As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation upon which we have based our assessment of the accounts.
5. We do not propose any modifications to our audit opinion and hence will be issuing a clean audit report.
6. We have discussed with you the fact that we provide accounting and payroll bureau services to the charity in addition to acting as auditors. We wish to confirm to you that in our opinion the provision of such services do not affect our independence as the additional services provided are of a routine compliance nature and the Board of Trustees takes any decisions where judgement is required. A disclosure of relevant circumstances in this regard has been included at note 19 in the accounts

The firm and the audit engagement team have therefore complied with relevant ethical requirements concerning independence.

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our audit.

Please note that this report has been prepared for the sole use of Northern Ireland Environment Link. It must not be disclosed to third parties, quoted or referred to, without our prior written consent. No responsibility is assumed by us to any other person.

The purpose of the audit was to enable us to express an opinion on the financial statements. The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. The matters reported above are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

If we can be of any further assistance, please contact Nigel Skillen.

Yours faithfully,

Diamond & Skillen