

Independent Examiner's Report

to the Trustees of Lagan Rivers Trust



We report on the financial statements of the charity for the year ended 31 May 2023 which are set out on pages 6 to 13.

Respective Responsibilities of Directors and Examiner

As Trustees, you are responsible for the preparation of the Trustees Annual Report and Financial Statements in accordance with the Charities Act (Northern Ireland) 2008 and the Companies Act 2006. We are satisfied that the Company is not subject to audit under company law and is eligible for independent examination.

It is our responsibility to:

- (i) Examine the financial statements under section 65 of the Charities Act;
- (ii) Follow the procedures laid down in the general directions given by the Charity Commissioners for Northern Ireland under section 65(9)(b) of the Charities Act, and
- (iii) State whether particular matters have come to our attention.

Basis of Independent Examiner's Report

We have examined the Financial Statements as required under 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the Financial Statements and seeking explanations from you as the Trustees concerning any such matters.

Independent Examiner's Statement

We have completed our examination and no matter has come to our attention, which gives us cause to believe;

- (1) that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
- (2) that the financial statements do not accord with those accounting records;
- (3) that the financial statements do not comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102); and
- (4) that there is further information needed for a proper understanding of the financial Statements to be reached.

Advance Accounting

Advance Accounting

29 Enterprise House
Ballinderry Road
Lisburn
BT28 2BP

Date: 28 May 2024