

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DERRYNOOSE COMMUNITY DEVELOPMENT ASSOCIATION LTD.

YEAR ENDED 31 OCTOBER 2023

We report on the accounts of the charity for the Year Ended 31 October 2023.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with Charities Act (NI) 2008. Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to :

- Examine the accounts under Section 65 of the Charities Act.
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Statement

We have examined your charity accounts as required under section 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.

Our 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 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 we do not express an audit opinion on whether the accounts present a 'true and fair view'.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

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

- 1 which gives us reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that :

- proper books of account are kept [in accordance with Section 63 of the Companies act
- and*
- accounts are prepared which agree with the books of account and comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice : Accounting and Reporting by Charities;

or

- 2 to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Mr James Robinson. FCCA.
WHR Accountants Ltd
Independent Examiner
56 English Street , Armagh, BT61 7LG

21 May 2024.

