

Independent examiner's report to the trustees of Cashel Community Association

We report on the accounts of the Association for the year ended 30 April 2022, which are set out on pages 2 to 4.

Respective responsibilities of Management Committee and examiner

The Management Committee are responsible for the preparation of the accounts. The Management Committee consider that an audit is not required for this year and that an independent examination is needed.

It is our responsibility to:

- examine the accounts
- to follow the procedures laid down in Charity SORP (FRS102)
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the guidance issued under The Statement of Recommended Practice – Accounting and Reporting by Charities effective 1st January 2015. An examination includes a review of the accounting records kept by the organistaion 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 the Management Committee 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

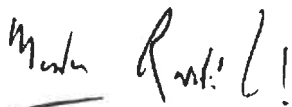

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records
- to prepare accounts which accord with the accounting records and comply with Charities SORP (FRS102).

have not been met; or

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

MacNeary Rasdale & Co Ltd
Chartered Accountants and Registered Auditors

Wellington House
30 Darling St
Enniskillen
BT74 7EW

19th May 2023