

**Independent Accountants Report to  
Foreglen Community Association Hall Management Committee**

**Respective responsibilities of trustees and accountant**

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

It is my responsibility to:

- Examine the accounts;
- State whether particular matters have come to my attention.

**Basis of independent accountant's report**

An examination includes a review of the accounting records and a comparison of the accounts

**Independent accountant's statement**

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

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records; and
  - To prepare accounts which accord with the accounting records have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*MJ McCullagh ACA*

MMC  
Chartered Accountants  
6 Linenhall Street  
Limavady  
BT49 0HQ  
22nd October 2024

