

Home-Start Craigavon
Mount Zion House
Edward Street
Lurgan
Co. Armagh
BT66 6DB

Daly Park & Company Ltd
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your report on the charitable company's financial statements for the year ended 31st March 2024. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

1 General

- 1.1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK and Ireland) and that you do not express an audit opinion.
- 1.2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 1.3 We confirm that the charity was entitled to exemption section 65 of the Charities Act (Northern Ireland) 2008. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 1.4 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 1st July 2020 under the Charities Act (Northern Ireland) 2008, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland," for being satisfied that they give a true and fair view.
- 1.5 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 1.6 All the accounting records and related financial information, including minutes of all management and trustee meetings and correspondence with The Charity Commission for Northern Ireland have been made available to you for the purpose of your work.

2 Assets and Liabilities

- 2.1 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed as applicable in the notes to the financial statements.
- 2.2 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as applicable.
- 2.3 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

3 Loans and Arrangements

The charity has not granted any advances or credits to, or made guarantees on behalf of trustees other than those disclosed in the financial statements.

4 Legal Claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed as applicable in the financial statements.

5 Laws and Regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

6 Related Parties

Related party relationships and transactions have been appropriately accounted for and disclosed as applicable in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of charity law or accounting standards.

7 Subsequent Events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed as applicable.

8 Going Concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

9 Grants and Donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

10 Restricted Grants and Donations

Restricted grants and donations are as detailed in note 11 of the financial statements.

Yours faithfully



Signed for and on behalf of Home-Start Craigavon

