

Independent examiner's report to the Trustees of COMMUNITY ADVICE LISBURN & CASTLEREAGH

I am reporting on the financial statements of COMMUNITY ADVICE LISBURN & CASTLEREAGH for the year ended 31 March 2024 which are set out on pages 7 to 14.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued financial statements and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants Ireland.

It is my responsibility to:-

- examine the financial statements under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner'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 in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations
- have not been met; or

COMMUNITY ADVICE LISBURN & CASTLEREAGH
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP

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

RICHARD C SHIELDS MA, FCA
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