

# RDA CAUSEWAY COAST & GLENS LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RDA CAUSEWAY COAST & GLENS LTD

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I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 6 to 18.

#### **Respective responsibilities of Trustees and examiner**

The Trustees, who are also the directors of RDA Causeway Coast & Glens Ltd for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 65 of the Charities Act
- (ii) follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity Trustees concerning any such matters.

My 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent examiner's statement**

I have completed my examination and I have identified matters of concern that give me reasonable cause to believe that the accounts prepared for the company are not fully compliant with the accounting requirements of section 396 of Companies Act 2006 and have not been prepared fully in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities. The trustees have prepared a Statement of Financial Activities incorporating an income and expenditure account. However sufficient records have not been maintained. No records have been kept in respect of grants received totalling £3,551 or whether these have been spent correctly. This amount was applied for under the previous finance team and no records were maintained. Some record of cash income and expenditure has been maintained along with some purchase invoices for examination but these are incomplete. The trustees have made significant progress to ensure that adequate records are maintained going forward.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Dr R I Peters Gallagher, OBE, FCA  
for and on behalf of Moore (N.I.) LLP  
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Dated: 16 December 2024