

Twaddell & Woodvale Residents Association

Independent Examiner's Report to the Trustees of Twaddell & Woodvale Residents Association

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Twaddell & Woodvale Residents Association ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement - matter of concern identified

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have considered the adequacy of the disclosure made in note 22 to the financial statements concerning the company's ability to continue as a going concern. The matters detailed in note 22 highlight the low level of free reserves held by the organisation which may cast doubt on its ability to continue as a going concern. The financial statements do not include any adjustments that would result if the charity was unable to continue as a going concern.

I confirm that no other matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Twaddell & Woodvale Residents Association

Independent Examiner's Report to the Trustees of Twaddell & Woodvale Residents Association *(continued)*

Year ended 31 March 2024

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.

Finegan Gibson Ltd
Chartered Accountant
Independent Examiner

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