

Independent Examiner's Report to the Trustees of Co Antrim Paddle Sports (CAPS)

I report on the accounts of Co Antrim Paddle Sports (CAPS) for the year ended 31st December 2023, which are set out in the accompanying financial statements.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) and the Charities (Accounts and Reports) Regulations (Northern Ireland). It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- Follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(7)(b) of the Charities Act; and
- 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 provided by the Charity Commission for Northern Ireland. The examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts 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, I do not express an audit opinion on the accounts.

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 **63 of the Charities Act (Northern Ireland) 2008**; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act (Northern Ireland) 2008 and the regulations made under that Act; 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.

Conclusion

Based on the information provided and the records examined, I am satisfied that the financial statements of Co Antrim Paddle Sports (CAPS) give a true and fair view of the charity's financial position as of 31st December 2023 and comply with the legal requirements set out by the Charities Act (Northern Ireland).

Sarah Hillis

20 August 2024