

Sion Mills Community Association

Independent examiner's report to the charity trustees of Sion Mills Community Association

For year ended 31st March 2023

I report on the financial statements of Sion Mills Community Association for the year ended 31st March 2023.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with Section 63 of the Charities Act (Northern Ireland) 2008. Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 65 of the Charities Act (NI) 2008;
- 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 (NI) 2008;
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act (NI) 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. My examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act (NI) 2008;
2. That the financial statements do not accord with those accounting records;
3. That the financial statements do not comply with the accounting requirements of section 63 of the Charities Act (NI) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their financial statements 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 financial statements to be reached.

Independent examiner’s statement

I have completed my examination and have no concerns in respect to the matters (1) to (4) listed above and, in connection with following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signature:  _____

<i>Name:</i>	Heather Loughrey, Loughrey & Co Accountancy
<i>Relevant Professional Qualification or Body:</i>	Accountant Technicians Ireland MIATA Certified Public Accountants FCPA
<i>Address:</i>	14a Laghel Road, Castleberg, Co. Tyrone BT81 7SX
<i>Date</i>	31/01/2024

